

Canada Revenue
AgencyAgence du revenu
du Canada**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return****Protected B**
when completed

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on **page 2** of this form.
- Part **D** must be signed by the individual identified in Part **A** or by the individual's legal representative. Your electronic filer must fill out Parts **C** (prior to your return being submitted) and Part **E** (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Tax year: 2018**Part A – Identification and address as shown on your return (mandatory)**

First name Jasbir	Last name Kalra	Social insurance number 5 6 0 8 1 5 6 2 3	
Mailing address: Apt no – Street no Street name 6077 Carradine Crt	PO Box	RR	City Mississauga
		Prov./Terr O N	Postal code L4W2C2

Get your CRA mail electronically delivered in My Account at canada.ca/my-account (optional)**Email address:** _____By providing an email address, I am registering to receive email notifications from the CRA and I agree to the Terms of use on **page 2** of this form.**Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 150)	97,691.49	Refund (line 484)	8,174.06
Taxable income (line 260)	97,691.49	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	3,868.64	Balance owing (line 485)	0.00

Part C – Electronic filer identification (mandatory)By signing Part **D** below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part **A**.
Part D must be signed before the return is electronically transmitted.Name of person or firm: Hardeep Chudhey CPA Professional Corporation Electronic filer number: Q9510**Part D – Declaration and authorization (mandatory)**I declare that the information entered in Part **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions._____
Signature (individual identified in Part A or legal representative)_____
Name and title of legal representative

2	0	1	9	1	1	1	9
Year				Month		Day	

Part E – Document Control number (mandatory)The document control number generated for my electronic record: Q95101889UVR**Part F – Delivery of your notices of assessment and reassessment (a selection must be made)****How do you want to receive your notices of assessment and reassessment?****Select one of the following electronic options:**

- ☐ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.
- ☒ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

Provide your electronic filer with authorization by filling out Form T1013, Authorizing or Cancelling a Representative.I understand that ticking the box above (✓) I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in **part C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see **page 2** of this form.**OR**

- ☐ I would like to receive paper notices of assessment and reassessment through Canada Post.

I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.**Part G – Pre-authorized debit agreement (optional)****Do you want to pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:**I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form._____
Signature

Year				Month		Day	

One time payment for your Individual income tax (T1), to be withdrawn on _____, for the amount of

0.00

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part **C**, and keep a copy for yourself

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your personal taxpayer information

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part **B** is not changed by more than \$300.

By signing Part **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part **D**, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part **D**, you declare that the information entered in Part **A** and the amounts showing in Part **B** are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part **D**, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals at canada.ca/cra-forms.

Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part **F** on **page 1** of this form.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the second tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, Authorizing or Cancelling a Representative on file with the CRA in order to receive your notices of assessment and reassessment.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including discounters, named in Part **C**, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part **F** on **page 1** of this form.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed. If you have already registered to receive email notifications from the CRA and you have ticked this box, you will **not** receive a copy of your notice through Canada Post.

Part G – Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to canada.ca/my-cra-account and select CRA Login/Register. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **204-983-0924**, or mail it to the following address:

Pads Unit
Revenue Processing Section
Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit payments.ca

Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

Canada Revenue
AgencyAgence du revenu
du Canada**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return****Protected B**
when completed

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on **page 2** of this form.
- Part **D** must be signed by the individual identified in Part **A** or by the individual's legal representative. Your electronic filer must fill out Parts **C** (prior to your return being submitted) and Part **E** (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Tax year: 2018**Part A – Identification and address as shown on your return (mandatory)**

First name Jasbir	Last name Kalra	Social insurance number 5 6 0 8 1 5 6 2 3	
Mailing address: Apt no – Street no Street name 6077 Carradine Crt	PO Box	RR	City Mississauga
		Prov./Terr O N	Postal code L4W2C2

Get your CRA mail electronically delivered in My Account at canada.ca/my-account (optional)**Email address:** _____By providing an email address, I am registering to receive email notifications from the CRA and I agree to the Terms of use on **page 2** of this form.**Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 150)	97,691.49	Refund (line 484)	8,174.06
Taxable income (line 260)	97,691.49	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	3,868.64	Balance owing (line 485)	0.00

Part C – Electronic filer identification (mandatory)By signing Part **D** below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part **A**.
Part D must be signed before the return is electronically transmitted.Name of person or firm: Hardeep Chudhey CPA Professional Corporation Electronic filer number: Q9510**Part D – Declaration and authorization (mandatory)**I declare that the information entered in Part **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions._____
Signature (individual identified in Part A or legal representative)_____
Name and title of legal representative

2	0	1	9	1	1	1	9
Year				Month		Day	

Part E – Document Control number (mandatory)The document control number generated for my electronic record: Q95101889UVR**Part F – Delivery of your notices of assessment and reassessment (a selection must be made)****How do you want to receive your notices of assessment and reassessment?****Select one of the following electronic options:**

- ☐ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.
- ☒ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

Provide your electronic filer with authorization by filling out Form T1013, Authorizing or Cancelling a Representative.I understand that ticking the box above (✓) I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in **part C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see **page 2** of this form.

OR

- ☐ I would like to receive paper notices of assessment and reassessment through Canada Post.

I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.**Part G – Pre-authorized debit agreement (optional)****Do you want to pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:**I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form._____
Signature

Year				Month		Day	

One time payment for your Individual income tax (T1), to be withdrawn on _____, for the amount of

0.00

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part **C**, and keep a copy for yourself

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your personal taxpayer information

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part **B** is not changed by more than \$300.

By signing Part **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part **D**, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part **D**, you declare that the information entered in Part **A** and the amounts showing in Part **B** are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part **D**, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals at canada.ca/cra-forms.

Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part **F** on **page 1** of this form.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the second tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, Authorizing or Cancelling a Representative on file with the CRA in order to receive your notices of assessment and reassessment.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including discounters, named in Part **C**, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part **F** on **page 1** of this form.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed. If you have already registered to receive email notifications from the CRA and you have ticked this box, you will **not** receive a copy of your notice through Canada Post.

Part G – Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to canada.ca/my-cra-account and select CRA Login/Register. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **204-983-0924**, or mail it to the following address:

Pads Unit
Revenue Processing Section
Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit payments.ca

Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

Canada Revenue
AgencyAgence du revenu
du Canada**2018****Income Tax and Benefit Return****Step 1 – Identification and other information**ON **8****Identification**

Print your name and address below.

First name and initial

Jasbir

Last name

Kalra

Mailing address: Apt No. – Street No. Street name

6077 Carradine Crt

PO Box

RR

City

Mississauga

Prov./Terr.

O N

Postal code

L 4 W 2 C 2**Email address**By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address: _____

Information about your residenceEnter your province or territory of residence on **December 31, 2018**:**Ontario**Enter the province or territory where you **currently** reside if it is not the same as your mailing address above: _____

If you were self-employed in 2018, enter the province or territory where your business had a permanent establishment: _____

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2018**, enter the date of:entry Month Day
| | |

or

departure Month Day
| | |**Information about you**

Enter your social insurance number (SIN):

5 6 0 8 1 5 6 2 3

Year Month Day

Enter your date of birth:

1 9 7 3 0 1 3 1

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐**Is this return for a deceased person?**If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2018:

- 1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
 4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter their SIN:

5 6 0 8 3 6 9 3 4

Enter their first name:

Sonia

Enter their net income for 2018 to claim certain credits:

2,474 08

Enter the amount of universal child care benefit (UCCB) from line 117 of their return: _____

Enter the amount of UCCB repayment from line 213 of their return: _____

Tick this box if they were self-employed in 2018:

1 ☐

Do not use this area

**Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)A) Do you have Canadian citizenship?..... Yes ☒ 1 No ☐ 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?.... Yes ☒ 1 No ☐ 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

Do not use
this area**172****171**

Step 1 – Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? **266** Yes ☐ 1 No ☒ 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	101	96,666	64
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (See line 101 in the guide.)	103		
Other employment income	104 +		
Old age security pension (box 18 of the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +		
Elected split-pension amount (Get and complete Form T1032.)	116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	117 +		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (Complete the Worksheet for the return.)	121 +		
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income (box 131 of the T4A slip)	125 +		
Rental income Gross 160 10,000 00 Net 126 + 1,024 85			
Taxable capital gains (Complete Schedule 3.)	127 +		
Support payments received Total 156 Taxable amount 128 +			
RRSP income (from all T4RSP slips)	129 +		
Other income Specify: 130 +			
Self-employment income			
Business income Gross 162 Net 135 +			
Professional income Gross 164 Net 137 +			
Commission income Gross 166 Net 139 +			
Farming income Gross 168 Net 141 +			
Fishing income Gross 170 Net 143 +			
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146. (See line 250 on this return.)	=	▶ 147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150 =	97,691	49

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.	150	97,691	49
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208 +		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210 +		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (Get and complete Form T778.)	214 +		
Disability supports deduction (Get and complete Form T929.)	215 +		
Business investment loss Gross 228	217 +		
Allowable deduction	219 +		
Moving expenses (Get and complete Form T1-M.)	220 +		
Support payments made Total 230	221 +		
Allowable deduction	222 +		
Carrying charges and interest expenses (Complete the Worksheet for the return.)	224 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	229 +		
Exploration and development expenses (Get and complete Form T1229.)	231 +		
Other employment expenses	232 +		
Clergy residence deduction (Get and complete Form T1223.)	233 =		
Other deductions Specify:			
Add lines 207 to 224, 229, 231, and 232.			
Line 150 minus line 233 (if negative, enter "0")	234 =	97,691	49
This is your net income before adjustments.			
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235 –		
Line 234 minus line 235 (if negative, enter "0")	236 =	97,691	49
This is your net income.			

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249 +		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction (Get and complete Form T657.)	254 +		
Northern residents deductions (Get and complete Form T2222.)	255 +		
Additional deductions Specify:	256 +		
Add lines 244 to 256.	257 =		
Line 236 minus line 257 (if negative, enter "0")	260 =	97,691	49
This is your taxable income.			

Step 5 – Federal tax Complete Schedule 1 to calculate your federal tax.

Step 6 – Provincial or territorial tax Complete Form 428 to calculate your provincial tax.

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)		420		13,841	07
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		421	+		
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)		430	+		
Social benefits repayment (amount from line 235)		422	+		
Provincial or territorial tax (Attach Form 428, even if the result is "0".)		428	+	7,597	23
Add lines 420, 421, 430, 422, and 428.		This is your total payable.		435	= 21,438 30 •
Total income tax deducted (amounts from all Canadian slips)	437	29,305	36	•	
Refundable Quebec abatement (See line 440 in the guide.)	440	+		•	
CPP overpayment (See line 308 in the guide.)	448	+		•	
Employment insurance overpayment (See line 312 in the guide.)	450	+		•	
Climate action incentive (Complete Schedule 14.)	449	+	307 00	•	
Refundable medical expense supplement (Complete the Worksheet for the return.)	452	+		•	
Working income tax benefit (WITB) (Complete Schedule 6.)	453	+		•	
Refund of investment tax credit (Get and complete Form T2038(IND).)	454	+		•	
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456	+		•	
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457	+		•	
Eligible educator school supply tax credit					
Supplies expenses (maximum \$1,000)	468	×	15% =	469	+
Tax paid by instalments	476	+			•
Provincial or territorial credits (Complete Form 479, if it applies.)	479	+			•
Add lines 437 to 457, and 469 to 479.	These are your total credits.		482	=	29,612 36 ▶
Line 435 minus line 482	This is your refund or balance owing.			=	-8,174 06

- Enter the amount below on whichever line applies.

Refund 484 8,174 | 06 •

Balance owing	485	•
---------------	-----	---

For more information on how to make your payment, see line 485 in the guide or go to **canada.ca/payments**. Your payment is due no later than April 30, 2019.

Branch number **460** _____ (5 digits)

Institution number **461** _____ (3 digits)

Account number **462** _____ (maximum 12 digits)



Amount from line 484 above	8,174	06	1
Your donation to the Ontario opportunities fund	465	—	• 2
Net refund (line 1 minus line 2)	466	= 8,174	06 • 3

Telephone number: **416 721-1601**

**Do not use
this area**

487 **488** _____ • **486**

T1-2018**Federal Tax****Schedule 1**

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301+			2
Spouse or common-law partner amount (Complete Schedule 5.)		303+	9,334	92	3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304+			4
Amount for an eligible dependant (Complete Schedule 5.)		305+			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		307+			6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352 0 × \$ 2,182 =	367+			7
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308+	2,593	80	• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310+			• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312+	858	22	• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+			• 11
Volunteer firefighters' amount		362+			12
Search and rescue volunteers' amount		395+			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363+	1,195	00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398+			15
Home buyers' amount		369+			16
Adoption expenses		313+			17
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314+			18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316+			19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318+			20
Interest paid on your student loans (See Guide P105.)		319+			21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+			22
Tuition amount transferred from a child		324+			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330				25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	–	2,302	00		26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331+				28
Add lines 27 and 28.	=				▶ 332+
Add lines 1 to 24, and line 29.		335=	25,790	94	30
Federal non-refundable tax credit rate		×	15%		31
Multiply line 30 by line 31.		338=	3,868	64	32
Donations and gifts (Complete Schedule 9.)		349+			33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350=	3,868	64	34

Continue on the next page.

Step B – Federal tax on taxable income

Protected B when completed

Enter your **taxable income** from line 260 of your return.97,691 | 49 | **35**

Complete the appropriate column depending on the amount on line 35.

Line 35 is **\$46,605** or lessLine 35 is more than **\$46,605** but not more than **\$93,208**Line 35 is more than **\$93,208** but not more than **\$144,489**Line 35 is more than **\$144,489** but not more than **\$205,842**Line 35 is more than **\$205,842**

Enter the amount from line 35.

Line 36 minus line 37 (cannot be negative)

Multiply line 38 by line 39.

Add lines 40 and 41.

			97,691	49						36	
–		–	46,605.00	–	93,208.00	–	144,489.00	–	205,842.00	37	
=		=		=	4,483	49	=		=	38	
x	15%	x	20.5%	x	26%		x	29%	x	33%	39
=		=		=	1,165	71	=		=		40
+		+	6,991.00	+	16,544.00		+	29,877.00	+	47,670.00	41
=		=		=	17,709	71	=		=		42

Step C – Net federal tax

Enter the amount from line 42.

17,709 | 71 | **43**

Federal tax on split income (Get and complete Form T1206.)

424 +

Add lines 43 and 44.

404 = 17,709 | 71 | **45**

Enter your total federal non-refundable tax credits from line 34 on the previous page.

350 3,868 | 64 | **46**

Federal dividend tax credit (See line 425 in the guide.)

425 +

Minimum tax carryover (Get and complete Form T691.)

427 +

Add lines 46, 47, and 48.

= 3,868 | 64 | **49**

Line 45 minus line 49 (if negative, enter "0")

Basic federal tax 429 = 13,841 | 07 | **50**

Federal foreign tax credit (Get and complete Form T2209.)

405 –

Line 50 minus line 51 (if negative, enter "0")

Federal tax 406 = 13,841 | 07 | **52**

Total federal political contributions (attach receipts)

409 53

Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)

(maximum \$650) 410

Investment tax credit (Get and complete Form T2038(IND).)

412 +

Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)

Net cost of shares of a provincially registered fund

413

Allowable credit 414 +

Add lines 54, 55, and 56.

416 =

Line 52 minus line 57 (if negative, enter "0")

417 = 13,841 | 07 | **58**

Working income tax benefit advance payments received (box 10 of the RC210 slip)

415 +

Special taxes (See line 418 in the guide.)

418 +

Add lines 58, 59, and 60.

Enter this amount on line 420 of your return.

Net federal tax 420 = 13,841 | 07 | **61****Complete Form 428 to calculate provincial or territorial tax.**

Schedule 3

Note: If you have a business investment loss, see Guide T4037.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
---	----------------------------	--------------------------------	---------------------------	---	--

(If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 254 of your return.)

(Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

[illegible]

Total	106	
-------	-----	--

Gain (or loss)	107
----------------	------------

(If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 254 of your return.)

Address or legal description	Prov./Terr.					

Total	109	
-------	-----	--

Gain (or loss)	110	+
----------------	------------	---

Mortgage foreclosures and conditional sales repossessions – Address or legal description	Prov./Terr.					

Total	123
-------	-----

Gain (or loss)	124+
----------------	------

(Report capital gains (or losses) shown on T5, T5013, T4PS and T3 information slips on line 174 or line 176)

Number	Name of fund/corp. and class of shares				
SEE SUPPLEMENTARY STATEMENT ON PAGE 4					
From T5008 slips					
From T1170					
	Total	131		Gain (or loss)	132+

Address or legal description	Prov./Terr.					

Total	136	
-------	-----	--

Gain (or loss)	138	+
----------------	-----	---

Capital Gains (or Losses)

Protected B when completed

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer					
From T1170							
			Total	151		Gain (or loss)	153+

6. Other mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.					
		Total	154		Gain (or loss)	155+

7. Personal-use property (full description)

					Gain only 158+

8. Listed personal property (LPP) (full description)

Note: You can only apply LPP losses against LPP gains.					
					Subtract: unapplied LPP losses from other years -
					Net gain only 159+

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.
Enter this amount on line B on the next page.

Total of gains (or losses) of qualified properties and other properties = A

Enter the amount from line A on the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included on line 132 in item 3 on the previous page)	161-		B
Line B minus line C	=		C
T5, T5013, and T4PS information slips – Capital gains (or losses)	174+		D
T3 information slips – Capital gains (or losses)	176+		E
Add lines D, E, and F.	=		F
Capital loss from a reduction in your business investment loss	178-		G
Total of all gains (or losses) before reserves: line G minus line H	191=		H
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192+		I
Total capital gains (or losses): line I plus line J	197=		J
			K

Multiply the amount on line 197 by 50%. If the result is positive, enter it on line 127 of your return. If negative (loss), read the instructions below.

**Taxable capital gains
(or net capital loss) in 2018** 199=

If the result is negative (loss) do not report the amount on line 127 of your return (the loss will show on your latest notice of assessment or reassessment). This helps you keep track of your net capital losses, which you may be able to use to reduce your taxable capital gains of other years.

If you incurred a net capital loss in 2018 and you would like to apply it against taxable capital gains you reported on your 2015, 2016, or 2017 return, get and complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence

Complete this section if you disposed of a property (or properties) in 2018 that you are claiming a principal residence exemption for.

In all cases, you have to get and **complete** Form T2091(IND), Designation of a property as a principal residence by an individual, **or** Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do not sell your property, you may have a **deemed disposition** that you must report. A deemed disposition occurs when you are considered to have disposed of property, even though you did not actually sell it. For example, a deemed disposition will occur when you change how you use your principal residence, such as:

- you change all or part of your principal residence to a rental or business operation
- you change all or part of your rental or business operation to a principal residence

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, call the CRA at **1-800-959-8281**.

Principal residence designation

Tick the box that applies to your designation.

- 179** 1 ☒ I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **all years owned** or for all years owned except one year, being a year in which I replaced my principal residence.
- 2 ☐ I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **some, but not all, years owned**.
- 3 ☐ I designate the **properties** described on Form T2091(IND) or Form T1255 to have been my principal residences for **some or all of the years owned**.

Schedule 3 - Supplementary Statement

S3-SUPP

Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (continued)

[illegible]

T1-2018

Amounts for Spouse or Common-Law Partner and Dependants

Complete this schedule and **attach** it to your return to claim an amount on line 303, 304, 305, or 307 of your Schedule 1.
For more information, see the corresponding line number in the Income Tax and Benefit Guide.

Line 303 – Spouse or common-law partner amount

Did your marital status change to other than married or common-law in 2018?

If **yes**, tick this box ☒ **5522** and enter the date of the change. ▶

Month	Day

Base amount		11,809	00	1
If you are entitled to the Canada caregiver amount for your spouse or common-law partner, enter \$2,182 (see the "Canada caregiver amount" under Step 5 in the guide and line 304 below).	5109 +			2
Add lines 1 and 2.	=	11,809	00	3
Spouse's or common-law partner's net income from page 1 of your return	–	2,474	08	4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 303 of your Schedule 1.	=	9,334	92	5

Line 304 – Canada caregiver amount for spouse or common-law partner, or your eligible dependant age 18 or older

Complete this calculation **only** if you entered \$2,182 on line 5109 or line 5110 of this schedule for a person whose **net income is between \$7,005 and \$23,391**.

Base amount	23,391	00	1
Net income of this person (line 236 of his or her return)	–		2
Line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)	=		3
If you claimed this person on line 303 or 305 of your Schedule 1, enter the amount you claimed.	–		4
Allowable amount for this person: line 3 minus line 4 (if negative, enter "0")			5
Enter this amount on line 304 of your Schedule 1.	=		

Line 305 – Amount for an eligible dependant

Did your marital status change to married or common-law in 2018?

If **yes**, tick this box ☒ **5529** and enter the date of the change. ▶

Month	Day

Provide the requested information and complete the following calculation for this dependant.

First and last name:	Year of birth	Relationship to you	Is this dependant physically or mentally infirm?
Address:		N/A	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Base amount		11,809	00	1
If you are entitled to the Canada caregiver amount for your dependant (other than your infirm child under 18 years of age), enter \$2,182 (see "Canada caregiver amount" under Step 5 in the Guide, read the note below, and see line 304 above).	5110 +			2
Add lines 1 and 2.	=	11,809	00	3
Dependant's net income (line 236 of his or her return)	5106 -			4
Line 3 minus line 4 (if negative, enter "0"). Enter this amount on line 305 of your Schedule 1.	=			5

Note: If the dependant is your or your spouse's or common-law partner's infirm child under 18 years of age, you **must** claim the Canada caregiver amount on line 367, **not** on line 5110.

Amounts for Spouse or Common-Law Partner and Dependants

Line 307 – Canada caregiver amount for other infirm dependants age 18 or older

(attach a separate sheet if you need more space)

Provide the requested information and complete the following calculation for each dependant.

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

First and last name:	Year of birth	Relationship to you
Address:		

Base amount

Infirm dependant's net income (line 236 of his or her return)

Allowable amount for this dependant: line 1 minus line 2 (if negative, enter "0") (maximum \$6,986)

	1
-	2
=	3

Enter, on line 307 of your Schedule 1, the **total** amount you are claiming for all dependants.Enter the **total** number of dependants for whom you are claiming an amount at line 307 of your Schedule 1.

5112	0
------	---

T1-2018

Canada Pension Plan Contributions and Overpayment for 2018

Schedule 8

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2018 if you were a **resident of a province or territory other than Quebec** on December 31, 2018, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead, get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2018.

Complete the parts that apply to you.

Part 1 – Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings for which you are electing to pay CPP contributions.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings for which you are electing to pay CPP contributions. You must first complete **Part 3**.

For more information, see line 222 in the guide.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2018 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2018 and elected in 2018 to stop paying CPP contributions or revoked in 2018 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to the CRA and your employer(s).

If you had **only self-employment** income for 2018 and elect in 2018 to stop paying CPP contributions on your self-employment earnings, enter in **box 372** below the month in 2018 for which you choose to start this election. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2018 you are revoking an election made in a prior year on contributions for self-employment earnings, enter in **box 374** below the month in 2018 for which you choose to revoke this election. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year to keep your election valid.

If you had **both** employment income and self-employment income in 2018 and wanted to elect to stop paying CPP contributions in 2018, or to revoke in 2018 an election made in a prior year, you should have completed Form CPT30 in 2018. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2018 but your intent was to elect in 2018 to stop paying CPP contributions or to revoke an election made in a prior year on your self-employment income before you became employed, enter in **box 372** below the month you want to stop contributing, or if you want to revoke in 2018 an election made in a prior year, enter in **box 374** below the month you want to resume contributing. If you did not complete and submit Form CPT30 for 2018 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2018 on this schedule. To be valid, an election or revocation that begins in 2018 must be filed on or before June 15, 2020.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month
372 | 0

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

Month
374 | 0

Continue on the next page.

Part 2 – Determine the number of months for the CPP calculationEnter 12 in box A **unless** one or more of the situations below apply:

- if you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18
- if for all of 2018 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2018, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2018 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2018, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2018 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374
- if you turned 70 years of age in 2018 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2018 you were 70 years of age or older, enter "0"
- if the individual died in 2018, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **CPP** applies in 2018.

12 A

Part 3 – Calculating your CPP contributions and overpayment on employment incomeEnter your yearly maximum **CPP** pensionable earnings
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$55,900)

55,900 00 1

Total CPP pensionable earningsEnter the total of box 26 amounts from all your T4 slips (maximum \$55,900 per slip).
If box 26 is blank, enter the amount from box 14.

5549

55,900 00 2

Enter the amount from line 1 or the amount from line 2, **whichever is less**.

55,900 00 3

Enter your maximum basic **CPP** exemption
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500)

– 3,500 00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") (maximum \$52,400)

= 52,400 00 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

5034

2,593 80 • 6

Required contributions on CPP pensionable earnings:
Multiply the amount from line 5 by 4.95%.

(maximum \$2,593.80)

– 2,593 80 7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment

= 0 00 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount, in dollars and cents, from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. Then continue with Part 5.Otherwise, enter the amount, in dollars and cents, from line 6 or line 7, **whichever is less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions. See Form CPT20, Election To Pay Canada Pension Plan Contributions.**Monthly proration table for 2018**

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption (1)	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption (1)
1	\$4,658.33	\$291.67	7	\$32,608.33	\$2,041.67
2	\$9,316.67	\$583.33	8	\$37,266.67	\$2,333.33
3	\$13,975.00	\$875.00	9	\$41,925.00	\$2,625.00
4	\$18,633.33	\$1,166.67	10	\$46,583.33	\$2,916.67
5	\$23,291.67	\$1,458.33	11	\$51,241.67	\$3,208.33
6	\$27,950.00	\$1,750.00	12	\$55,900.00	\$3,500.00

(1) If you started receiving CPP retirement benefits in 2018, your basic exemption may be prorated by the CRA.

Part 4 – CPP contributions on self-employment income and other earnings ONLY (no employment income)

Pensionable net self-employment earnings ⁽²⁾ (amounts from line 122 and lines 135 to 143 of your return)		0 00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	373 +	0 00	2
Add lines 1 and 2 (if negative enter "0").		= 0 00	3
Basic exemption (maximum \$3,500) ⁽²⁾	–	0 00	4
Line 3 minus line 4 (maximum \$52,400)	=	0 00	5
CPP rate	x	9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.	=	0 00	7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.	=	0 00	8

Enter the amount, in dollars and cents, from line 8 on line 222 of your return and on line 310 of your Schedule 1.

⁽²⁾ Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income

Pensionable net self-employment earnings ⁽³⁾ (amounts from line 122 and lines 135 to 143 of your return)		0 00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	373 +	0 00	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	399 +	0 00	3
Add lines 1, 2, and 3.	=	0 00	4
Enter the amount from line 6 of Part 3.		0 00	5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.		0 00	6
Enter the amount from line 7 of Part 3.	–	0 00	7
Line 6 minus line 7 (if negative, enter "0")	=	0 00	8
Line 5 minus line 8	=	0 00	9
Multiply the amount from line 9 by 20.202.	=	0 00	10
Enter the amount from line 1 of Part 3.		0 00	11
Enter the amount from line 4 of Part 3.		0 00	12
Line 11 minus line 12 (if negative, enter "0")	=	0 00	13
Enter the amount from line 10.	–	0 00	14
Line 13 minus line 14 (if negative, enter "0")	=	0 00	15
Enter the amount from line 4 or line 15, whichever is less .		0 00	16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.			
Line 4 of Part 3 minus line 2 of Part 3		0 00	17
Line 4 minus line 13 (if negative, enter "0")	–	0 00	18
Line 17 minus line 18 (if negative, enter "0")	=	0 00	19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")	=	0 00	20
Multiply the amount from line 20 by 9.9%.	=	0 00	21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.	–	0 00	22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. ⁽⁴⁾	=	0 00	23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.	=	0 00	24

Enter the amount, in dollars and cents, from line 24 on line 222 of your return and on line 310 of your Schedule 1.

⁽³⁾ Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

⁽⁴⁾ If the result on line 23 is negative, you may have an overpayment. If so, the CRA will calculate it for you.

T1-2018**Climate Action Incentive****Schedule 14**

The climate action incentive (CAI) is a refundable credit which consists of a basic amount and a supplement for residents of small and rural communities.

You **cannot** claim this credit if **any** of the following applies to you:

- you were a non-resident of Canada at any time in 2018
- you were confined to a prison or a similar institution for a period of at least 90 days during 2018
- you were exempt from income tax in Canada at any time in 2018 because you were an officer or servant of the government of another country, such as a diplomat, a family member who resided with such a person, or an employee of such a person
- you were a person in respect of whom a children's special allowance (CSA) was payable at any time in 2018

Note: If you are completing a return for a person who died before April 1, 2019, you **cannot** claim the CAI for that person for the 2018 tax year.

Complete this schedule and **attach** it to your return to claim the CAI if, on **December 31, 2018**, you were a **resident of Ontario** and you met **any** of the following conditions:

- you were 18 years of age or older
- you had a spouse or a common-law partner
- you were a parent who lived with your child

Note: If you were married or living in a common-law relationship but your spouse or common-law partner was not an **eligible spouse or common-law partner** for the purpose of the CAI or you did not have a **qualified dependant**, complete this schedule using the instructions as if you did not have an eligible spouse or common-law partner or a qualified dependant.

Eligible spouse or common-law partner

For the purpose of the CAI, an eligible spouse or common-law partner is a person who meets **all** of the following conditions:

- was your spouse or common-law partner on December 31, 2018
- was a resident of Canada throughout 2018
- was not confined to a prison or a similar institution for a period of at least 90 days during 2018
- was not exempt from income tax in Canada at any time in 2018 because they were an officer or servant of the government of another country, such as a diplomat, or a family member who resided with such a person, or an employee of such a person
- was not a person in respect of whom a CSA was payable at any time in 2018
- did not die before April 1, 2019

Notes: Either you or your spouse or common-law partner may claim the CAI for the family, but not both of you.

Where two individuals in the family reside in different locations, the province of residence for the individual making the claim will be used when calculating the CAI for the family.

Qualified dependant

For the purpose of the CAI, a qualified dependant is a person who meets **all** of the following conditions:

- was your or your spouse's or common-law partner's child or a person dependent on either one of you for support on December 31, 2018
- resided with you on December 31, 2018
- was under 18 years of age on December 31, 2018
- was a resident of Canada throughout 2018
- was not married or living common-law on December 31, 2018
- was not a parent who lived with their child on December 31, 2018
- was not confined to a prison or a similar institution for a period of at least 90 days during 2018
- was not exempt from income tax in Canada at any time in 2018 because they were an officer or servant of the government of another country, such as a diplomat, a family member who resided with such a person, or an employee of such a person
- was not a person in respect of whom a CSA was payable at any time in 2018
- did not die before April 1, 2019

Single parents of a qualified dependant

For the purpose of the CAI, if, on December 31, 2018, you **did not** have a spouse or a common-law partner but you had a dependant who met **all** of the conditions for a qualified dependant, claim an amount for that dependant on line 6012. If you had more than one qualified dependant, enter the number of remaining qualified dependants on line 6013.

Shared custody

Only one claim can be made for each child. You cannot split the amount for a qualified dependant with another person.

Supplement for residents of small and rural communities

For the purpose of the CAI supplement for residents of small and rural communities, you **must have resided outside** of a census metropolitan area (CMA) on December 31, 2018, as defined by Statistics Canada in the last census they published before 2018.

Therefore, you **cannot** claim the supplement for residents of small and rural communities if your principal place of residence was located in one of the following Ontario CMAs: Barrie, Belleville, Brantford, Greater Sudbury, Guelph, Hamilton, Kingston, Kitchener-Cambridge-Waterloo, London, Oshawa, the Ontario part of Ottawa-Gatineau, Peterborough, St. Catharines-Niagara, Thunder Bay, Toronto, or Windsor.

For more information to determine if you resided outside a CMA, visit canada.ca/census-metropolitan-areas.

Step 1 – Calculating your basic climate action incentive

Base amount	claim \$154.00	6010	154	00	1
Amount for an eligible spouse or common-law partner	claim \$77.00	6011	+	77	00 2
Amount for a single parent's qualified dependant	claim \$77.00	6012	+		3
Amount for qualified dependants (Do not include the qualified dependant claimed on line 6012 above, if applicable.)	Number of qualified dependants	6013	2	× \$38.00 =	
				+	76 00 4
Add lines 1 to 4.				=	307 00 5

Step 2 – Calculating your supplement for residents of small and rural communities

Did you **reside outside** of a census metropolitan area on December 31, 2018, as defined by Statistics Canada?

6014 Yes ☐ 1 No ☐ 2

If **yes**, continue on line 6. Otherwise, enter the amount from line 5 on line 7 below.

Enter the amount from line 5. 307 | 00 × 10% = + | 6

Step 3 – Calculating your total climate action incentive

Add lines 5 and 6.

Enter this amount on line 449 of your return.

= 307 | 00 7

See the privacy notice on your return.



Ontario Tax

**Form ON428
2018**
Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Ontario non-refundable tax credits

		For internal use only	5605				
Basic personal amount		claim \$10,354	5804	10,354	00	1	
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		(maximum \$5,055)	5808	+		2	
Spouse or common-law partner amount							
Base amount	9,671	00					
Minus: their net income from page 1 of your return	-	2,474	08				
Result: (if negative, enter "0")	=	7,196	92	(maximum \$8,792) ▶	5812	3	
Amount for an eligible dependant							
Base amount	9,671	00					
Minus: their net income from line 236 of their return	-						
Result: (if negative, enter "0")	=			(maximum \$8,792) ▶	5816	4	
Ontario caregiver amount (use Worksheet ON428)			5819	+		5	
CPP or QPP contributions:							
Amount from line 308 of your federal Schedule 1			5824	+	2,593	6	
Amount from line 310 of your federal Schedule 1			5828	+		7	
Employment insurance premiums:							
Amount from line 312 of your federal Schedule 1			5832	+	858	8	
Amount from line 317 of your federal Schedule 1			5829	+		9	
Adoption expenses		(maximum \$12,632)	5833	+		10	
Pension income amount		(maximum \$1,432)	5836	+		11	
Disability amount (for self)							
(Claim \$8,365 , or if you were under 18 years of age, use Worksheet ON428.)			5844	+		12	
Disability amount transferred from a dependant (use Worksheet ON428)			5848	+		13	
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14	
Your unused tuition and education amounts (attach Schedule ON(S11))			5856	+		15	
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			5864	+		16	
Medical expenses:							
(Read line 5868 in your income tax package.)			5868		17		
Enter \$2,343 or 3% of line 236 of your return, whichever is less .	-	2,343	00		18		
Line 17 minus line 18 (if negative, enter "0")	=				19		
Allowable amount of medical expenses for other dependants (use Worksheet ON428)			5872	+		20	
Add lines 19 and 20.			5876	=		21	
Add lines 1 to 16, and line 21.			5880	=	21,002	22	
Ontario non-refundable tax credit rate				×	5.05%	23	
Multiply line 22 by line 23.			5884	=	1,060	24	
Donations and gifts:							
Amount from line 16 of your federal Schedule 9	×	5.05%		=		25	
Amount from line 17 of your federal Schedule 9	×	11.16%		=		26	
Add lines 25 and 26.			5896	=		27	
Add lines 24 and 27.				+			
Enter this amount on line 40.			Ontario non-refundable tax credits	6150	=	1,060	28

Continue on the next page.

Part B – Ontario tax on taxable incomeEnter your **taxable income** from line 260 of your return.97,691 | 49 **29**

Use the amount from line 29 to decide which column to complete.

	Line 29 is \$42,960 or less	Line 29 is more than \$42,960 but not more than \$85,923	Line 29 is more than \$85,923 but not more than \$150,000	Line 29 is more than \$150,000 but not more than \$220,000	Line 29 is more than \$220,000	
Amount from line 29			97,691 49			30
Line 30 minus line 31 (cannot be negative)	– 0.00	– 42,960.00	– 85,923.00	– 150,000.00	– 220,000.00	31
	=	=	= 11,768 49	=	=	32
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	33
Multiply line 32 by line 33.	=	=	= 1,313 36	=	=	34
Add lines 34 and 35.	+ 0.00	+ 2,169.00	+ 6,101.00	+ 13,252.00	+ 21,764.00	35
Ontario tax on taxable income	=	=	= 7,414 36	=	=	36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.

7,414 | 36 **37**

Enter your Ontario tax on split income from Form T1206.

6151 + **38**

Add lines 37 and 38.

= 7,414 | 36 **39**

Enter your Ontario non-refundable tax credits from line 28.

– 1,060 | 65 **40**

Line 39 minus line 40 (if negative, enter "0")

= 6,353 | 71 **41****Ontario minimum tax carryover:**

Amount from line 41

6,353 | 71 **42**

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.

– **43**

Line 42 minus line 43 (if negative, enter "0").

= 6,353 | 71 **44**

Amount from line 427 of your federal Schedule 1

× 33.67% = **45**Amount from line 44 or 45, whichever is **less**.**6154** – **46**

Line 41 minus line 46 (if negative, enter "0")

= 6,353 | 71 **47****Ontario surtax**

Amount from line 47

6,353 | 71 **48**

Amount from line 38

– **49**

Line 48 minus line 49 (if negative, enter "0")

= 6,353 | 71 **50**Complete lines 51 to 53 only if the amount on line 50 is **more than \$4,638**.

Otherwise, enter "0" on line 53 and continue completing the form.

(Line 50 6,353 | 71 minus \$4,638) × 20% (if negative, enter "0") = 343 | 14 **51**(Line 50 6,353 | 71 minus \$5,936) × 36% (if negative, enter "0") = + 150 | 38 **52**

Add lines 51 and 52.

= 493 | 52 **53**

Add lines 47 and 53.

+ 493 | 52 **54**= 6,847 | 23 **54****Ontario dividend tax credit:**

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.

6152 – **55**

Line 54 minus line 55 (if negative, enter "0")

= 6,847 | 23 **56****Ontario additional tax for minimum tax purposes:**

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 57 of Worksheet ON428.

+ **57**

Add lines 56 and 57.

= 6,847 | 23 **58**

Continue on the next page.

Enter the amount from line 58 on the previous page.

6,847 | 23 59

Part D – Ontario tax reductionEnter "0" on line 66 if **any** of the following applies to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2018;
- There is an amount on line 57;
- The amount on line 59 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 60 to 66 to calculate your Ontario tax reduction.

Basic reduction

239 | 00 60

If you had a spouse or common-law partner on December 31, 2018, **only** the individual with the **higher net income** can claim the amounts on lines 61 and 62.

Reduction for dependent children born in 2000 or later

Number of dependent children **6269** 2 × \$442 = + 884 | 00 61

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** 0 × \$442 = + 62

Add lines 60, 61, and 62.

= 1,123 | 00 63

Amount from line 63 1,123 | 00 × 2 = 2,246 | 00 64

Amount from line 59

– 6,847 | 23 65

Line 64 minus line 65 (if negative, enter "0")

Ontario tax reduction

= 66

Line 59 minus line 66 (if negative, enter "0")

= 6,847 | 23 67

Part E – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

– 68

Line 67 minus line 68 (if negative, enter "0")

= 6,847 | 23 69

Part F – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations.

6098 × 25% = – 70

Line 69 minus line 70 (if negative, enter "0")

= 6,847 | 23 71

Part G – Ontario health premium

Use the chart on the next page to calculate the amount of your Ontario health premium.

Ontario health premium

+ 750 | 00 72

Add lines 71 and 72.

Enter the result on **line 428** of your return.**Ontario tax**

= 7,597 | 23 73

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29.

97,691 | 49

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 72.

If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 72.

Taxable income		Ontario health premium	
not more than \$20,000	▶ ▶ ▶		\$0
more than \$20,000 , but not more than \$25,000	<input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>		
more than \$25,000 , but not more than \$36,000	▶ ▶ ▶		\$300
more than \$36,000 , but not more than \$38,500	<input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>		
more than \$38,500 , but not more than \$48,000	▶ ▶ ▶		\$450
more than \$48,000 , but not more than \$48,600	<input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>		
more than \$48,600 , but not more than \$72,000	▶ ▶ ▶		\$600
more than \$72,000 , but not more than \$72,600	<input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>		
more than \$72,600 , but not more than \$200,000	▶ ▶ ▶		\$750
more than \$200,000 , but not more than \$200,600	<input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>		
more than \$200,600	▶ ▶ ▶		\$900

See the privacy notice on your return.

Statement of Real Estate Rentals

- Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.
- To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:
 - If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
 - If you provide additional services such as cleaning, security, and meals, you may be conducting a business.
- For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434R, Rental of Real Property by Individual, and its Special Release.
- If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, What is a Partnership?
- For information on how to fill out this form, see Guide T4036, Rental Income.

Part 1 – Identification

Your name Jasbir Kalra				Your Social Insurance Number (SIN) 5 6 0 8 1 5 6 2 3			
Your Address				City		Prov./Terr	Postal code
Fiscal period from	Date (YYYYMMDD) 2 0 1 8 0 1	to	Year 2 0 1 8	Month	Day 1 2 3 1	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Your percentage of the partnership 50.00 %	Industry code 5 3 1 1 1 1			Tax shelter identification number (8 characters)		Partnership business number	
Name of person or firm preparing this form Hardeep Chudhey Hardeep Chudhey CPA Professional Corporation				Business number/Account number			
Address of person or firm preparing this form 29 Perdita Road				Brampton, Ontario L6Y6B3			

Part 2 – Details of other co-owners and partners

Co-owner or partner's name and address Sonia Kalra 6077 Carradine Crt Mississauga, ON L4W 2C2	Share of net income (loss) \$ 1,024.85	Percentage of ownership 50.0000 %
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %

Part 3 – Income

In most cases, you calculate your rental income using the **accrual method**. If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the **cash method**.

List the addresses of your rental properties	Number of units	Gross rents	
6077 Carradine crt Mississauga ON	1	10,000.00	1
			2
			3
Enter the total of your gross rents in the year you receive them (amount 1 plus amount 2 plus amount 3)	8141	10,000.00	4
Other income (for example, premiums and leases, sharecropping)	8230		5
Total gross rental income – Enter this amount on your income tax and benefit return on line 160 (amount 4 plus amount 5)	8299	10,000.00	6

Part 4 – Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690	1,400.00
Interest and bank charges	8710	15,800.00
Office expenses	8810	
Professional fees (includes legal and accounting fees)	8860	
Management and administration fees	8871	
Repairs and maintenance.	8960	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180	5,301.00
Travel	9200	3,710.70
Utilities	9220	4,000.00
Motor vehicle expenses (not including capital cost allowance)	9281	2,800.00
Other expenses	9270	
Total expenses (add the lines listed under "Total expenses").	26,501.00 A	
Total for personal portion (add the lines listed under "Personal portion").	9949	18,550.70
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)		7,950.30 7
Net income (loss) before adjustments (total gross rental income from amount 6 minus deductible expenses from amount 7) 9369		2,049.70 8
Co-owners – calculate your share of net income from amount 8. Enter your result on amount 9.		1,024.85 9
Minus:		
Co-owners – other deductible expenses you have as a co-owner which you did not deduct elsewhere 9945		10
Subtotal (amount 9 minus amount 10)		1,024.85 11
Plus:		
Recaptured capital cost allowance (co-owners – enter your share of the amount) 9947		12
Subtotal (amount 11 plus amount 12)		1,024.85 13
Minus:		
Terminal loss (co-owners – enter your share of the amount) 9948		14
Subtotal (amount 13 minus amount 14)		1,024.85 15
Minus:		
Total capital cost allowance claim for the year (amount B from Area A) 9936		16
Net income (loss) (amount 15 minus amount 16)		1,024.85 17
If you are a sole proprietor or a co-owner enter this amount on line 9946.		
Partnerships		
Partners – your share of amount 17, or the amount from your T5013 slip, Statement of Partnership Income		1,024.85 18
Plus:		
Partners – GST/HST rebate for partners received in the year 9974		19
Minus:		
Partners – other expenses of the partner 9943		20
Your net income (loss) – For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 126. For partnerships, enter the result of amount 18 plus amount 19 minus amount 20. Enter this amount on your income tax and benefit return on line 126.	9946	1,024.85 21

**Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2018**

- Use this form if you had any **investment income** or **investment expenses** for 2018.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2018, you should still complete this form if you had any investment income or expenses in 2018.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- For more information, call **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2018, first complete Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2018 return

Carrying charges and interest expenses (from line 221)	0 00	1
Net rental losses (from line 126)	+ 0 00	2
Limited or non-active partnership losses (from line 122) other than allowable capital losses	+ 0 00	3
Limited partnership losses of other years after 1985 (from line 251)	+ 0 00	4
50% of exploration and development expenses (from line 224)	+ 0 00	5
Any other investment expenses claimed in 2018 to earn property income (see the list of other investment expenses below)	6808 + 0 00	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the lesser of line 14 in Chart A or the amount you claimed on line 253 of your return	+ 0 00	7
Total investment expenses claimed in 2018 (total of lines 1 to 7)	= 0 00	► 0 00 A

Part 2 – Investment income reported on your 2018 return

Investment income (from lines 120 and 121)	0 00	8
Net rental income, including recaptured capital cost allowance (from line 126)	+ 1,024 85	9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains	+ 0 00	10
Any other property income reported in 2018 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 + 0 00	11
50% of income from the recovery of exploration and development expenses (from line 130)	6811 + 0 00	12
Additional investment income: If you did not complete Chart A on the back of this form, enter "0." Otherwise, enter the amount from line 14 in Chart A	+ 0 00	13
Total investment income reported in 2018 (total of lines 8 to 13)	= 1,024 85	► 1,024 85 B

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming or fishing losses claimed by a non-active partner or a limited partner

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j)
• interest paid on money borrowed to: i) buy an income averaging annuity contract
ii) pay a premium under a registered retirement savings plan
iii) make a contribution to a registered pension plan
iv) make a contribution to a deferred profit-sharing plan

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming and fishing income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from AgriInvest Fund 2 • CPP or QPP death benefit payments reported on your T1 return

Do not include: • income amounts that relate to business income • payments received from an income averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2)

Do not use this area

6813

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2018 (from line A in Part 1)	0 00	14	
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2017. If you did not complete Form T936 for 2017, see note 1 below	+	0 00	15
Cumulative investment expenses (total of lines 14 and 15)	=	0 00	▶ 0 00 16
Total investment income reported in 2018 (from line B in Part 2)		1,024 85	17
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2017. If you did not complete Form T936 for 2017, see note 2 below	+	48,625 33	18
Cumulative investment income (total of lines 17 and 18)	=	49,650 18	▶ – 49,650 18 19
Cumulative net investment loss (CNIL) to December 31, 2018 (line 16 minus line 19; if negative, enter "0")			= 0 00 C

If you are claiming a capital gains deduction on your 2018 return, enter the amount from line C on line 28 of Form T657 for 2018.

Notes

1. To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2017 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
2. To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2017 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets) If the amount on this line is zero, do not complete lines 4 to 13, and enter "0" on line 14		0 00	1
Amount from line 107 of Schedule 3		0 00	2
Amount from line 110 of Schedule 3	+	0 00	3
Amount from line 124 of Schedule 3	+	0 00	4
Add lines 2 to line 4 (if negative, show it in brackets)	=	0 00	5
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7	+	0 00	6
Line 5 plus line 6 (if negative, enter "0")	=	0 00	7
Enter 1/2 of line 7		0 00	8
Line 1 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 13, and enter "0" on line 14. If the amount on this line includes an amount from a T3 slip, complete lines 10 to 12 below. Otherwise, enter "0" on line 13		0 00	9
Enter the amount from box 21 of all 2018 T3 slips	5334	0 00	10
Enter the amount from box 30 of all 2018 T3 slips	–	0 00	11
Line 10 minus line 11	5365	0 00	12
Enter 1/2 of line 12		0 00	13
Additional investment income (line 9 minus line 13; if negative, enter "0")		0 00	14

See the privacy notice on your return.

Canada Revenue
AgencyAgence du revenu
du Canada**Protected B**
when completed**Designation of a Property as a Principal Residence
by an Individual (Other than a Personal Trust)**Tax year **2018**

Use this form to designate a property as a principal residence. You must also complete the "Principal residence designation" section of Schedule 3 for the year you are in one of the following situations:

- you disposed of, or were considered to have disposed of, your principal residence, or any part of it
- you granted someone an option to buy your principal residence, or any part of it

Note

If you were not a resident of Canada for the entire time you owned the designated property, call **1-800-959-8281**.

Your period of non-residence may reduce or eliminate the availability of the principal residence exemption.

For more information about designating a principal residence and what qualifies as a principal residence, see Income Tax Folio S1-F3-C2, Principal Residence, or the "Principal residence" chapter in Guide T4037, Capital Gains.

You can only designate one property as your principal residence for any specific year. However, where you sell a principal residence and buy another (or move to another property that you own) in the same year, the "plus one" rule in calculating the principal residence exemption amount will allow you to claim the principal residence exemption for both properties for that year even though you can only designate one property as your principal residence.

For dispositions that occurred after October 2, 2016, if you were a non-resident throughout the taxation year in which the property was purchased or acquired, the "plus 1" rule does **not** apply.

If you ticked box 1 at line 179 of Schedule 3, you only need to complete the first page of this form. You do not need to report any gain amount on Schedule 3 for this property.

If you are filing electronically, keep this form in case we ask to see it later. If you are filing a paper return, you **must** complete, **sign**, and attach this form to your return.

Description of property

Provide the information requested below for the property you disposed of in the tax year. Complete a separate form for each property you sold.

Address				Year of acquisition		Proceeds of disposition	
Street number, street name, and unit number if applicable							
582 Dolly Bird Lane							
Prov./Terr	Postal code	City	Country	9955		9954	
ON	L 5 W 1 G 7	Mississauga	CAN		2014		362,500 00

Designation

I, Kalra, Jasbir, hereby designate the property described above to have been my principal residence for the
(print your name)

following **number of tax years ending after the acquisition date:**

- After 1981 4 1
- After 1971 and before 1982 + 0 2

Total number of years designated (line 1 **plus** line 2) **9956** = 4 3

For those years after 1981, I also confirm that neither I, nor my spouse or common-law partner (who was not separated and living apart from me throughout the year under a judicial separation or written separation agreement), nor any of my children (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence. For any tax year after 1981 for which I am designating the property and throughout which I was under 18 and unmarried or not in a common-law partnership, I also confirm that neither my mother, father, nor any of my brothers and sisters (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence.

For those years before 1982, I confirm that I have not designated any other property as my principal residence.

Note

If the property was designated as a principal residence for the purpose of filing Form T664 or T664(Seniors), you have to include those previously designated tax years as part of this principal residence designation.

Signature	Social insurance number	Date
	5 6 0 8 1 5 6 2 3	2019/11/19

Definitions

For the purpose of this form, the **acquisition date** is the date on which you acquired or last reacquired the property, or December 31, 1971, whichever is later. However, if you or your spouse or common-law partner filed Form T664 or T664(Seniors), you or your spouse or common-law partner are **not** considered to have disposed of and immediately reacquired the property as a result of that election.

The term **spouse** used throughout this form applies to a person to whom you are legally married. For 1993 to 2000, a spouse included a common-law spouse. For 2001 and future years, the reference to spouse is replaced with **spouse** or **common-law partner** as defined in the "Definitions" section in Guide T4037, Capital Gains.

Note

If you made an election to have your same-sex partner considered your common-law partner for 1998, 1999, and/or 2000, then, for those years, your common-law partner also can not designate a different housing unit as their principal residence.

Information needed to calculate the capital gain

If you ticked either box 2 or 3 at line 179 of Schedule 3, you must complete the remainder of this form that is applicable to your particular situation.

If you disposed of, or were considered to have disposed of, a property for which you or your spouse or common-law partner filed Form T664 or T664(Seniors), Election to Report a Capital Gain on Property Owned at the End of February 22, 1994, use this form to calculate the capital gain for the year if one of the following applies:

- the property was your principal residence for 1994
- you are designating the property in this form as your principal residence for any tax year

You may be entitled to a reduction as a result of the capital gains election. To calculate this reduction, use Form T2091(IND)-WS, Principal Residence Worksheet. To get this form, go to **canada.ca/get-cra-forms** or call **1-800-959-8281**.

Number of tax years for which the property is designated as a principal residence (from line 3 of first page) = 4 3

Number of tax years ending after the **acquisition date** in which you owned the property (jointly with another person or otherwise):

- After 1981 0 4
- After 1971 and before 1982 + 0 5

Total number of years owned (line 4 **plus** line 5) = 0 6

Proceeds of disposition or deemed disposition 7

Outlays and expenses related to the disposition 8

Adjusted cost base at the time of disposition (If you or your spouse or common-law partner filed Form T664 or T664(Seniors) for this property, do not take into consideration any increase to the adjusted cost base as a result of that election.) 9

Adjusted cost base on December 31, 1981 10

Fair market value on December 31, 1981 11

Adjustments to the cost base made after 1981 (for example, capital expenditures) 12

Calculation of the capital gain**Part 1**

Proceeds of disposition or deemed disposition (line 7) 13

Adjusted cost base at the time of disposition (line 9) 14

Outlays and expenses (line 8) + 15

Line 14 **plus** line 15 = 16

Capital gain before principal residence exemption (line 13 **minus** line 16) = 17

Amount from line 17 18

Line 3 **plus** 1 (one year is granted by law *) x 5 19

Multiply line 18 by line 19 = 20

Line 6 ÷ 0 21

Divide line 20 by line 21 = 22

Net capital gain from Part 1 (line 17 **minus** line 22; if negative, enter "0") = 23

Part 2

Complete Part 2 **only** if the property disposed of is one of two or more properties that qualify as principal residences a family member owned on December 31, 1981, and continuously thereafter until its disposition. You will find a definition of **family** in the "Principal residence" chapter in Guide T4037, Capital Gains. **In all other cases**, do not complete Part 2 and enter the amount from line 23 above on line 53 in Part 3 on the next page.

a) Pre-1982 gain – If you designated the property as a principal residence for all the years you owned it before 1982, do not complete lines 24 to 31 and enter "0" on line 32.

Fair market value on December 31, 1981 (line 11) 24

Adjusted cost base on December 31, 1981 (line 10) 25

Pre-1982 gain before principal residence exemption (line 24 **minus** line 25) = 26

Amount from line 26 27

Line 2 **plus** 1 (one year is granted by law *) x 0 28

Multiply line 27 by line 28 = 29

Line 5 ÷ 0 30

Divide line 29 by line 30 = 31

Pre-1982 gain (line 26 **minus** line 31; if negative, enter "0") = 32

* If you disposed of your principal residence after October 2, 2016, and were a non-resident throughout the year of acquisition of the property, you are not eligible to use the "plus 1" in this calculation.

Part 2 (Continued)

b) Post-1981 gain – If you designated the property as a principal residence for all the years you owned it after 1981, enter "0" on line 44 and complete area d) below.

Proceeds of disposition or deemed disposition (line 7) 33

Fair market value on December 31, 1981 (line 11). If the fair market value of the property on December 31, 1981, is more than the amount on line 33, enter "0" on line 44 and complete areas c) and d) below. 34

Adjustments made to the cost base after 1981 (line 12) + 35

Outlays and expenses (line 8) + 36

Add lines 34 to 36 = 37

Post-1981 gain before principal residence exemption (line 33 minus line 37) = 38

Amount from line 38 39

Line 1 x 0 40

Multiply line 39 by line 40 = 41

Line 4 ÷ 0 42

Divide line 41 by line 42 = 43

Post-1981 gain (line 38 minus line 43; if negative, enter "0") = 44

c) Post-1981 loss

Fair market value on December 31, 1981 (line 11) 45

Proceeds of disposition or deemed disposition (line 7) - 46

Post-1981 loss (line 45 minus line 46; if negative, enter "0") = 47

d) Net capital gain from Part 2

Pre-1982 gain, if any (line 32) 48

Post-1981 gain, if any (line 44) + 49

Line 48 **plus** line 49 = 50

Post-1981 loss, if any (line 47) - 51

Net capital gain from Part 2 (line 50 minus line 51; if negative, enter "0") = 52

Part 3

Total capital gain – If you completed Part 2, enter the amount from line 23 of Part 1 or line 52, **whichever is less**. Otherwise, enter the amount from line 23. 53

Complete Part 4 **only** if you or your spouse or common-law partner filed Form T664 or T664(Seniors) for this property. In all other cases, enter the amount from line 53 on line 158 of Schedule 3, Capital Gains (or Losses), for dispositions or deemed dispositions.

Part 4

Total capital gain before reduction (line 53) 54

Reduction as a result of the capital gains election (line 66 of Form T2091(IND)-WS) - 55

Capital gain (line 54 minus line 55; if negative, enter "0") = 56

Enter the amount from line 56 on line 158 of Schedule 3, Capital Gains (or Losses), for dispositions or deemed dispositions.

See the privacy notice on your return.

2018 Slip Summary

NAME: Kalra, Jasbir

SIN: 560815623

T4 Slips - Feuilles T4

Description	1	2	3	Total
			BOOZ, ALLEN HAMILTON Ontario	
Province of employment	Ontario	Ontario	Ontario	
Employment income	14	0.00	0.00	96,666.64
CPP contributions	16	0.00	0.00	2,593.80
EI premiums	18	0.00	0.00	858.22
Income tax deducted	22	0.00	0.00	29,305.36
EI insurable earnings	24	0.00	0.00	51,700.00
CPP/QPP pensionable earnings	26	0.00	0.00	55,900.00

RRSP Contributions - Cotisation versée au

Description	1	Total
	THE TORONTO-	

Are you eligible to receive the Canada Child Benefit? Yes ☒ No ☐

Name	Birthdate	Basic benefit	Child Disability Benefit Supplement
Arshdeep Kalra	2007/03/23	5,602.00	
Sia Kalra	2010/09/07	5,602.00	
Subtotal		11,204.00	
Totals		11,204.00	

Payment month	Number of eligible children under 6	Number of eligible children between 6 and 17	Number of eligible children with a disability
July - 2019		2	
August		2	
September		2	
October		2	
November		2	
December		2	
January - 2020		2	
February		2	
March		2	
April		2	
May		2	
June		2	

CCB

Canada Child Benefit

Calculation of benefits for July 2019 to June 2020

Basic benefit			11,204.00	1
Benefit reduction:				
Taxpayer's 2018 adjusted net income	97,691.49	2		
Spouse's 2018 adjusted net income	2,474.08	3		
Total family adjusted net income (Line 2 + Line 3) Subtotal	100,165.57	4		
Less: Universal Child Care Benefit (UCCB)		5		
Universal Child Care Benefit repayment		6		
Less: Registered Disability Savings Plan (RDSP) income		7		
Registered Disability Savings Plan repayment		8		
2018 family adjusted net income	100,165.57	9		
First Phase-out amount for reduction	31,120.00	10		
Income over first phase-out amount (maximum \$36,306) (Line 9 - Line 10)	36,306.00	11		
Reduction %	13.50	12		
First Phase-out Reduction amount (Line 11 x Line 12)			4,901.00	13
Second Phase-out amount for reduction (maximum \$67,426)	67,426.00	14		
Income over the second phase-out amount (Line 9 - Line 14)	32,739.57	15		
Reduction %	5.70	16		
Second Phase-out Reduction amount (Line 15 x Line 16)			+ 1,866.16	17
Total reduction (Line 13 + Line 17)			= 6,767.16	18
Estimated Canada Child Benefit Amount (Line 1 - Line 18)	4,436.84			+ 4,436.84 19
Child Disability Benefit supplement				
Basic benefit				20
Benefit reduction:				
2018 family adjusted net income	100,165.57	21		
Phase-out amount for reduction	67,426.00	22		
Excess amount over phase out amount (Line 21 - Line 22)	32,739.57	23		
Reduction %		24		
Reduction Amount (Line 23 x Line 24)			-	25
Subtotal				+ 26
ESTIMATED Canada Child Benefit for July 2019 to June 2020				
- if less than \$240, amount is payable as a lump sum in July 2019 (Line 19 + Line 26 + Line 27a)			4,436.84	28
ESTIMATED Monthly Canada Child Benefit			369.74	29

This worksheet is for information purposes only.

The calculation of these benefits is an estimate based on the federal and provincial legislation available to us. Canada Revenue Agency will calculate the actual benefits, which may differ from this estimate.

GST

GST / HST credit

Display estimated GST/HST credit on this taxpayer's worksheet?

Yes ☒No ☐

You no longer have to apply for the GST/HST credit. When you file your return, the CRA will determine your eligibility and tell you if you are entitled to receive the credit. If you have a spouse or common-law partner, either of you may receive the credit, but not both of you. The credit will be paid to the person whose return is assessed first.

Calculation of GST / HST credit

Basic GST / HST credit	claim \$290	290.00
Credit for spouse	claim \$290	290.00
Equivalent-to-spouse credit	claim \$290	0.00
Credit for qualified dependants	Number of dependants 2 x 153\$	306.00

Additional credit (if not married or living common law):

If there are one or more qualified dependants, claim \$153

Net income from line 236	97,691.49	
Universal Child Care Benefit repayment (line 213)	0.00	
RDSP income repayment (included in the amount at line 232 of your return)	0.00	
Minus: Universal Child Care Benefit (UCCB)	0.00	
Registered disability savings plan (RDSP) income (line 125 of your return)	0.00	
Adjusted net income	97,691.49	
Minus: Base amount	9,412.00	
Subtotal	88,279.49	A
If there are no qualified dependants, claim 2% of A or \$153, whichever is less		0.00

Total credits

Credit reduction:

Net income	97,691.49	
Spouse's Net income	2,474.08	
Family Net income	100,165.57	
Universal Child Care Benefit repayment		
Amount from line 213 of your or your spouse or common-law partner's return	0.00	
RDSP income repayment (included in the amount of line 232 of your and your spouse's or common-law partner's return)	0.00	
Minus: Universal Child Care Benefit (UCCB)		
Amount from line 117 of your or your spouse or common law partner's return	0.00	
Registered disability savings plan (RDSP) income (line 125 of your and your spouse's or common-law partner's return)	0.00	
Total adjusted net income	100,165.57	
Minus: Base amount	37,789.00	
Subtotal	62,376.57	B
Credit reduction - 5% of line B		3,118.83
Annual GST / HST credit		0.00

GST / HST credit

- if less than \$200, amount is payable as a lump sum in July 2019

Quarterly GST / HST payments

- payable in July and October 2019 and January and April 2020

Ontario Sales Tax Credit

Basic Sales Tax Credit	claim \$308	308.00
Additional Credit for spouse or common-law partner	claim \$308	308.00
Number of dependant children born on July 2, 2000 or later	2 x 308.00	616.00
Subtotal	Ontario sales tax credit	1,232.00
Reduction of credit:		
Adjusted family income from above	100,165.57	
Less: Base amount	29,581.00	
Subtotal (if negative enter "0")	70,584.57	C
Reduction: 4% of line C		2,823.38
Total Ontario Sales Tax Credit		0.00

GST

GST / HST credit**Ontario Energy and Property Tax Credit**Did you have a qualified dependant in 2018? If **yes**, tick this box.

Adjusted family net income

0|00 1

Occupancy cost**Rent** paid in Ontario for 2018Enter the amount from **box 6110** of the Declaration on Form ON-BEN.

A 0|00 x 20% =

0|00 2

Property tax paid in Ontario for 2018Enter the amount from **box 6112** of the Declaration on Form ON-BEN.

0|00 3

Student residence

If you answered yes to the question in Part A of the Declaration on Form ON-BEN, claim \$25.

0|00 4

Add lines 2, 3, and 4.

Occupancy cost

0|00 5

Energy Component:**Long term care home**Enter the amount from **box 6123** of

the Declaration on Form ON-BEN.

0.00 x 20% =

0.00 6

Home energy costs on a reserveEnter the amount from **box 6121** of the Declaration on Form ON-BEN.

0.00 7

Enter the amount from line 5.

0.00 8

Add lines 6, 7 and 8.

0.00 9

Enter the amount from line 4.

0.00 10

Line 9 minus line 10

0.00 ▶

0.00 11

Enter the amount from line 11 or \$237, whichever is **less**.**Energy component**

0.00 12

Property Tax Component:

Amount from line 5

0|00 x 10% = 0|00 13

If under 65 years of age: Amount from line 13 or \$769, whichever is **less**.**If 65 years of age or older:** Amount from line 13 or \$473, whichever is **less**.

0|00 14

If under 65 years of age: Enter \$59.**If 65 years of age or older:** Enter \$503.

0|00 15

Add lines 14 and 15.

0|00 16

Enter the amount from line 5 or line 16, whichever is **less**.**Property tax component**

0|00 17

Add lines 12 and 17.

0|00 18

Enter the amount from line 18.

0|00 19

If under 65 years of age:If you do **not have** a spouse, common-law partner or qualified dependant:

(Line 1 0|00 - \$ 0) x 2% (if negative, enter "0")

If you **have** a spouse, common-law partner or qualified dependant:

(Line 1 0|00 - \$ 0) x 2% (if negative, enter "0")

If 65 years of age or older:If you do **not have** a spouse, common-law partner or qualified dependant:

(Line 1 0|00 - \$ 0) x 2% (if negative, enter "0")

If you **have** a spouse, common-law partner or qualified dependant:

(Line 1 0|00 - \$ 0) x 2% (if negative, enter "0")

▶ 0|00 20

Line 19 minus line 20 (if negative, enter "0")

0|00 21

GST

GST / HST credit**If you received a 2018 Ontario Senior Homeowners' Property Tax Grant**, complete lines 22 to 29.

Otherwise, enter "0" on line 28 and continue on line 29 below.

Enter the amount from line 21.	0 00	22	
Enter the amount of your 2018 Ontario Senior Homeowners' Property Tax Grant.	6117	0 00	23
Add lines 22 and 23.		0 00	24
Enter your energy amount from line 12.		0 00	25
Line 24 minus line 25 (if negative, enter "0")		0 00	26
Enter your occupancy cost amount from line 5.		0 00	27
Line 26 minus line 27 (if negative, enter "0")		0 00	28
Ontario Energy and Property Tax Credit			
Line 21 minus line 28 (if negative, enter "0")		0 00	29

Northern Ontario Energy Credit

Basic credit		0 00	1
Enter your adjusted family net income for 2018		0 00	2
Subtract amount	53,246	00	3
Line 2 minus line 3 (if negative, enter "0")		0 00	4
Multiply line 4 by 1%			5
Annual Northern Ontario Energy Credit			
Line 1 minus line 5 (if negative, enter "0")		0 00	6

Ontario Trillium Benefit

Estimated annual Ontario Sales Tax Credit	0 00
Estimated annual Ontario Energy and Property Tax Credit	0 00
Estimated annual Northern Ontario Energy Credit	0 00
Estimated Ontario Trillium Benefit - if \$360 or less, amount is payable as a lump sum in July 2019.	0 00
Estimated Ontario Trillium Benefit monthly payment - payable monthly starting in July 2019	0 00
Estimated Ontario Trillium Benefit - elected to be payable as a lump sum in June 2020	0 00

Ontario senior homeowners' property tax grant

Basic Benefit	0.00
Property Tax Paid	0.00
Total Family Adjusted Net Income	0.00
Threshold for reduction	0.00
Excess of Income over threshold amount (if negative, enter zero)	0.00
Reduction %	0.00
Reduction amount	0.00
Estimated Ontario Senior Homeowners' Property Tax Grant (maximum \$500)	0.00

The estimated benefits would be paid separately by Government of Ontario in 4 to 8 weeks from the date of your 2018 notice of assessment

Other credits

Age amount - line 301

Maximum claim

Your net income from line 236 of your return

Base amount

Line 2 minus line 3 (if negative, enter "0")

Multiply line 4 by 15%

Line 1 minus line 5 (if negative, enter "0"). Enter this amount on line 301 of Schedule 1.

	1
	2
	3
	4
	5
	6

Adoption expenses - line 313

Name of child

Fees paid to an adoption agency licensed by a provincial or territorial government

Court, legal and administrative expenses

Reasonable travel and living expenses:

Travel expenses of a child

Travel and living expenses of the adoptive parents

Travel expenses of an escort, if the adoptive parents did not accompany the child

Document translation fees

Mandatory expenses paid for the child's immigration

Expenses arising from a requirement imposed by government authority respecting the adoption of a child

Other expenses

	1
	2
	3
	4
	5
	6
	7
	8
	9
	10
	11
	12

Total adoption expenses (maximum : \$15,905 per child)

Amount claimed by the other adoptive parent %

Subtract line 11 from line 10.

Carry the result to line 313 of your Schedule 1.

Pension income amount - line 314

Amount from line 115 of your return

Foreign pension income included on line 115 and deducted on line 256

Income from a U.S. individual retirement account (IRA) included on line 115

Amounts from a RRIF or PRPP included on line 115 and transferred to an RRSP, RRIF, PRPP or an annuity

Ineligible pension income included in T4A

Add lines 2, 3, 4, 5.

Line 1 minus line 6

Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2018, or you received the payments because of the death of your spouse or common-law partner.

Add lines 7 and 8.

Enter on line 314 of Schedule 1, **\$2,000** or the amount on line A, whichever is **less**. However, if you and your spouse or common-law partner are electing to split **your** eligible pension income, enter the amount from line A on line A of Form T1032, Joint Election to Split Pension Income. Follow the instructions at Step 4 on Form T1032 to calculate the pension income amount to enter on line 314 of your and your spouse's or common-law partner's Schedule 1.

	1
	2
	3
	4
	5
	6
	7
	8
	A

Disability amount - line 316

(supplement calculation if you were under **18 years of age** on December 31, 2018)

Maximum supplement

Total expenses for child care and attendant care claimed for you by anyone

Base amount

Line 2 minus line 3 (if negative, enter "0")

Line 1 minus line 4 (if negative, enter "0")

Enter, on line 316 of Schedule 1, **\$8,235 plus** the amount on line 5 (maximum claim \$13,039), **unless** you are completing this chart to calculate the amount at line 318.

	1
	2
	3
	4
	5

Volunteer firefighters' amount – line 362

Volunteer firefighters' amount

|

Home buyers' amount - line 369 and line 5837

Do you qualify for the home buyers' amount?

☐ Yes☒ No**Saskatchewan****Federal**

Home buyers' credit

Amount claimed by another individual

|
|
||
|
|

Home buyers' amount

Search and rescue volunteers' amount – line 395

Do you wish to claim this credit?

☐ Yes☒ No

Search and rescue volunteers' amount

|

Federal political contribution tax credit - lines 409/410

Federal political contributions from T5013

Other federal political contributions

Total of lines 1 and 2 (Enter on line 409 of your return)

| 1
| 2
| 3

Available credit:

75% of the first \$400

50% of the next \$350

33.33% of contributions over \$750

Available credit to a maximum of \$650

Enter this amount on line 410 of Schedule 1.

| 4
| 5
| 6
| 7**Total income tax deducted - line 437**

T4 slips

T4A slips

T4A (OAS) slip

T4A (P) slip

T4A (RCA) slip

T4E slip

T4RIF slips

T4RSP slips

T5013 slips

T1032 line P - Pension Transferee

Québec tax deducted (if not filing Québec return)

29,305 | 36

Subtotal

Less: T1032 line P - Pensioner

Total

29,305 | 36

29,305 | 36

Multiply by 45%. Enter this amount on line 438 of your return.

Add lines 1 and 2.

Line 3 minus line 6

Adjusted family net income: add lines 7 and 10.

Line 11 minus line 12 (if negative, enter "0")

$$- \quad | \quad \times 25\% =$$

(25 % of the total of line 215 of your return and line 332 of Schedule 1)

Line 14 minus line 15 (if negative, enter "0"). Enter this amount on line 452 of your return.

Total eligible teaching supplies (Maximum \$1,000)

Eligible educator school supply tax credit

Amount

Total tax paid by instalments

RRSPLimit

RRSP deduction limit

2019 RRSP deduction limit

2018 earned income from line 23 below	97,690	x 18%	17,584	A
Lesser of A or \$26,500			17,584	
Less: 2018 pension adjustment			0	
2019 past service pension adjustment			0	
Plus: 2019 pension adjustment reversal from T10 slip			0	
Subtotal			17,584	
2018 RRSP deduction limit		73,990		
Less: 2018 RRSP and SPP deduction		0		
Contributions to foreign retirement plan (RC267/RC268/RC269)		0		
Unused RRSP deduction room		73,990	73,990	
2019 RRSP deduction limit			91,574	
Less: RRSP contributions you made but did not deduct on your 2018 return			0	
Additional RRSP contributions you can make and deduct on your 2019 return			91,574	

2018 earned income

The line numbers in brackets below refer to the numbers on your 2018 return where you reported your income.

Employment earnings (lines 101 and 104)	96,666	1		
Annual union, professional, or like dues (line 212) that relate to your employment earnings	0	2		
Employment expenses (line 229) that relate to your employment earnings	0	3		
Add lines 2 and 3	0		0	4
Line 1 minus line 4 (if negative, enter '0')			96,666	5
Net income from a business you carried on alone or as an active partner (lines 135 to 143)			+	0 6
Disability payments you received from the Canada or Quebec Pension Plan (line 152)			+	0 7
Royalties for a work or invention of which you were the author or inventor (line 104)			+	0 8
Net rental income from real property (line 126)			+	1,024 9
Support payments that you include in income for the year (line 128)			+	0 10
Net research grants you received (line 104)			+	0 11
Employee profit-sharing plan allocation (line 104)			+	0 12
Unemployment benefit plan payments (line 104)			+	0 13
Income contributed to an amateur athlete trust in 2018			+	0 14
Other income			+	0 15
Add lines 5 to 15			=	97,690 16
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)			+	0 17
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property			+	0 18
Current-year rental loss from real property (line 126)			+	0 19
Support payments that you deduct for the year (line 220)			+	0 20
Other deductions			+	0 21
Add lines 17 to 21			=	0 22
Earned income - Pre-bankruptcy			+	0 23
2018 earned income (line 16 minus line 22 plus line 23)			=	97,690 24

Summary of Rental Income

Page 1 of 1

T1 Summary

2018 Tax Return Summary

Taxpayer personal information		Spousal information	
SIN	560 815 623	SIN	560 836 934
Name	Kalra, Jasbir	Name	Kalra, Sonia
Care of		Birthdate	1979-09-02
Street address	6077 Carradine Crt		
P.O. Box, R.R.			
City	Mississauga		
Province	ON		
Postal code	L4W 2C2		
Home phone	(416) 704-2301		
Birthdate	1973-01-31		
Marital status	Married		

Filing	
Province of residence on 2018/12/31	Ontario
EFILE this return?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is return discounted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Use preparer address for:	Nothing

Total income

Employment income (box 14 on all T4 slips)	101	96,666	64
Rental income	Gross 160	10,000	00
	Net 126	1,024	85
Total income	150	97,691	49

Net income

Net income 236 97,691 49

Taxable income

Taxable income 260 97,691 49

Non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00
Spouse or common-law partner amount (if negative, enter "0")		303	9,334	92
CPP or QPP contributions through employment	(maximum \$2,593.80)	308	2,593	80 •
Employment Insurance premiums from box 18 on all T4 slips	(maximum \$858.22)	312	858	22 •
Canada employment amount (see the guide)	(maximum \$1,195)	363	1,195	00
Add lines 1 to 26		335	25,790	94
Multiply the amount on line 26 by 15%			= 338	3,868 64
Total federal non-refundable tax credits: 27 and 28.		350		3,868 64

Refund or Balance owing

Net federal tax.	420	13,841	07
Provincial tax	428	7,597	23
Total payable	435	21,438	30 •
Total income tax deducted (from all information slips)	437	29,305	36 •
Climate action incentive (Complete Schedule 14)	449	307	00 •
Total credits	482	29,612	36 ▶
Total payable minus total credits		(8,174)	06
Refund	484	8,174	06 •

2019 Estimated

Child Tax Benefit	Annual	4,437 00	Monthly	370 00
RRSP contribution limit				91,574 00

Canada Revenue
AgencyAgence du revenu
du Canada**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return****Protected B**
when completed

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on **page 2** of this form.
- Part **D** must be signed by the individual identified in Part **A** or by the individual's legal representative. Your electronic filer must fill out Parts **C** (prior to your return being submitted) and Part **E** (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Tax year: 2018**Part A – Identification and address as shown on your return (mandatory)**

First name Sonia	Last name Kalra	Social insurance number 5 6 0 8 3 6 9 3 4	
Mailing address: Apt no – Street no Street name 6077 Carradine Crt	PO Box	RR	City Mississauga
		Prov./Terr O N	Postal code L4W2C2

Get your CRA mail electronically delivered in My Account at canada.ca/my-account (optional)**Email address:** _____By providing an email address, I am registering to receive email notifications from the CRA and I agree to the Terms of use on **page 2** of this form.**Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 150)	2,474.08	Refund (line 484)	35.22
Taxable income (line 260)	2,474.08	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	1,901.55	Balance owing (line 485)	0.00

Part C – Electronic filer identification (mandatory)By signing Part **D** below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part **A**.
Part D must be signed before the return is electronically transmitted.Name of person or firm: Hardeep Chudhey CPA Professional Corporation Electronic filer number: Q9510**Part D – Declaration and authorization (mandatory)**I declare that the information entered in Part **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions._____
Signature (individual identified in Part A or legal representative)_____
Name and title of legal representative

2	0	1	9	1	1	1	9
Year				Month		Day	

Part E – Document Control number (mandatory)The document control number generated for my electronic record: Q95101889UVRT**Part F – Delivery of your notices of assessment and reassessment (a selection must be made)****How do you want to receive your notices of assessment and reassessment?****Select one of the following electronic options:**

- ☒ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.
- ☒ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

Provide your electronic filer with authorization by filling out Form T1013, Authorizing or Cancelling a Representative.I understand that ticking the box above (✓) I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in **part C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see **page 2** of this form.**OR**☐ I would like to receive paper notices of assessment and reassessment through Canada Post.I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.**Part G – Pre-authorized debit agreement (optional)****Do you want to pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:**I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form._____
Signature

Year				Month		Day	

One time payment for your Individual income tax (T1), to be withdrawn on _____, for the amount of

0.00

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part **C**, and keep a copy for yourself

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your personal taxpayer information

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part **B** is not changed by more than \$300.

By signing Part **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part **D**, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part **D**, you declare that the information entered in Part **A** and the amounts showing in Part **B** are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part **D**, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals at canada.ca/cra-forms.

Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part **F** on **page 1** of this form.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the second tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, Authorizing or Cancelling a Representative on file with the CRA in order to receive your notices of assessment and reassessment.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including discounters, named in Part **C**, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part **F** on **page 1** of this form.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed. If you have already registered to receive email notifications from the CRA and you have ticked this box, you will **not** receive a copy of your notice through Canada Post.

Part G – Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to canada.ca/my-cra-account and select CRA Login/Register. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **204-983-0924**, or mail it to the following address:

Pads Unit
Revenue Processing Section
Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit payments.ca

Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

Canada Revenue
AgencyAgence du revenu
du Canada**Information Return for Electronic Filing of
an Individual's Income Tax and Benefit Return****Protected B**
when completed

- The information found on this form corresponds to the tax year indicated on the right.
- Before you fill out this form, read the information and instructions on **page 2** of this form.
- Part **D** must be signed by the individual identified in Part **A** or by the individual's legal representative. Your electronic filer must fill out Parts **C** (prior to your return being submitted) and Part **E** (once your return has been submitted).
- Give the signed original of this form to your electronic filer and keep a copy for yourself.

Tax year: 2018**Part A – Identification and address as shown on your return (mandatory)**

First name Sonia	Last name Kalra	Social insurance number 5 6 0 8 3 6 9 3 4	
Mailing address: Apt no – Street no Street name 6077 Carradine Crt	PO Box	RR	City Mississauga
		Prov./Terr O N	Postal code L4W2C2

Get your CRA mail electronically delivered in My Account at canada.ca/my-account (optional)**Email address:** _____By providing an email address, I am registering to receive email notifications from the CRA and I agree to the Terms of use on **page 2** of this form.**Part B – Declaration of amounts from your General Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 150)	<u>2,474.08</u>	Refund (line 484)	<u>35.22</u>
Taxable income (line 260)	<u>2,474.08</u>	or	
Total federal non-refundable tax credits (line 350 of Schedule 1)	<u>1,901.55</u>	Balance owing (line 485)	<u>0.00</u>

Part C – Electronic filer identification (mandatory)By signing Part **D** below, I declare that the following person or firm is electronically filing the T1 return or the amended T1 return of the person named in Part **A**.
Part D must be signed before the return is electronically transmitted.Name of person or firm: Hardeep Chudhey CPA Professional Corporation Electronic filer number: Q9510**Part D – Declaration and authorization (mandatory)**I declare that the information entered in Part **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2** of this form, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions._____
Signature (individual identified in Part A or legal representative)_____
Name and title of legal representative

2	0	1	9	1	1	1	9
Year				Month		Day	

Part E – Document Control number (mandatory)The document control number generated for my electronic record: Q95101889UVRT**Part F – Delivery of your notices of assessment and reassessment (a selection must be made)****How do you want to receive your notices of assessment and reassessment?****Select one of the following electronic options:**

- ☒ I am registering (as indicated in Part A above) or I am already registered to receive email notifications from the CRA and can view and access my notices of assessment and reassessment online.
- ☒ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

Provide your electronic filer with authorization by filling out Form T1013, Authorizing or Cancelling a Representative.I understand that ticking the box above (✓) I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in **part C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see **page 2** of this form.**OR**☐ I would like to receive paper notices of assessment and reassessment through Canada Post.I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive email notifications from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.**Part G – Pre-authorized debit agreement (optional)****Do you want to pre-authorize the CRA to withdraw a specified amount from your bank account? If so, fill in the information below:**I hereby authorize the electronic filer to create this personal pre-authorized debit on my behalf. I authorize the CRA to automatically withdraw the funds from my bank account as per the agreement details listed below. I acknowledge that I have read and understood the information about pre-authorized debit on **page 2** of this form._____
Signature

Year				Month		Day	

One time payment for your Individual income tax (T1), to be withdrawn on _____, for the amount of

0.00

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part D – Declaration and authorization (mandatory)

If your return is being sent by EFILE, you have to fill out Parts **A**, **B**, and **D**. By signing Part **D**, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part **C**, and keep a copy for yourself

By signing Part **D**, you declare that the electronic filer named in Part **C** is electronically filing your T1 return or your amended T1 return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your personal taxpayer information

You also authorize the electronic filer to **correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part **B** is not changed by more than \$300.

By signing Part **D**, you declare that the electronic filer named in Part **C** is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part **D**, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

In the case of a **trustee** or **legal representative** signing Part **D**, you declare that the information entered in Part **A** and the amounts showing in Part **B** are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the executor or legal representative for a **deceased person**, you must give a copy of the death certificate to the electronic filer.

If you are a **farmer**, and with your return you apply to participate in the AgriStability and AgriInvest programs, by signing Part **D**, you authorize the CRA to share information from your income tax return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture and administrators of other federal and provincial farm programs. You further authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide as your application is processed.

For more information on confidentiality, refer to Form T1273, Statement A - Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals at canada.ca/cra-forms.

Part F – Delivery of your notices of assessment and reassessment

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part **F** on **page 1** of this form.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must select the second tick box in Part **F** on **page 1** of this form.

Your electronic filer must have a valid Form T1013, Authorizing or Cancelling a Representative on file with the CRA in order to receive your notices of assessment and reassessment.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including discounters, named in Part **C**, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you have not signed up for direct deposit, we will make the notice available electronically to your electronic filer and your refund cheque will be mailed to you. If your return is being discounted and you are receiving a tax refund, your refund and notice of assessment will be sent to the discounter. In order for your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part **F** on **page 1** of this form.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, WITB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part **F** on **page 1** of this form, you will receive your notices of assessment and reassessment through Canada Post once your return or amended return has been assessed. If you have already registered to receive email notifications from the CRA and you have ticked this box, you will **not** receive a copy of your notice through Canada Post.

Part G – Pre-authorized debit agreement (optional)

Pre-authorized debit (PAD) is an online payment option. Through this option, you agree to authorize the CRA to withdraw a pre-determined amount from your bank account to pay tax on a specific date.

To cancel or modify your PAD

If you would like to cancel or make changes to your PAD agreement, go to canada.ca/my-cra-account and select CRA Login/Register. Any changes made will require 5 business days to take effect. You can also submit your request to the CRA by fax at **204-983-0924**, or mail it to the following address:

Pads Unit
Revenue Processing Section
Winnipeg Tax Centre
66 Stapon Road
Winnipeg MB R3C 3M2

Please note that changes submitted to the CRA by fax or mail may take up to 30 days to take effect. If you do not inform the CRA of such changes on time, you may be subject to a fee if the financial institution is unable to process a debit according to your agreement.

Recourse rights

You have the right to receive a reimbursement for any payment that is not authorized within the terms of this PAD agreement. For more information on your rights to cancel your PAD agreement or on your recourse rights, contact your financial institution or visit payments.ca

Account authorization

You guarantee that you have full authority for completing a pre-authorized debit from your bank account.

Canada Revenue
AgencyAgence du revenu
du Canada**2018****Income Tax and Benefit Return****Step 1 – Identification and other information**ON **8****Identification**

Print your name and address below.

First name and initial

Sonia

Last name

Kalra

Mailing address: Apt No. – Street No. Street name

6077 Carradine Crt

PO Box

RR

City

Mississauga

Prov./Terr.

O N

Postal code

L 4 W 2 C 2**Email address**By providing an email address, you are **registering** to receive email notifications from the CRA and **agree** to the **Terms of use** under Step 1 in the guide.

Enter an email address: _____

Information about your residenceEnter your province or territory of residence on **December 31, 2018**:**Ontario**Enter the province or territory where you **currently** reside if it is not the same as your mailing address above: _____

If you were self-employed in 2018, enter the province or territory where your business had a permanent establishment: _____

If you **became** or **ceased** to be a **resident of Canada** for income tax purposes in **2018**, enter the date of:entry Month Day
| | |

or

departure Month Day
| | |**Information about you**

Enter your social insurance number (SIN):

5 6 0 8 3 6 9 3 4

Year Month Day

Enter your date of birth:

1 9 7 9 0 9 0 2

Your language of correspondence:

English

Français

Votre langue de correspondance :

☒☐**Is this return for a deceased person?**If this **return** is for a **deceased person**, enter the date of death:

Year Month Day

Marital status

Tick the box that applies to your marital status on December 31, 2018:

- 1 ☒ Married 2 ☐ Living common-law 3 ☐ Widowed
 4 ☐ Divorced 5 ☐ Separated 6 ☐ Single

Information about your spouse or common-law partner (if you ticked box 1 or 2 above)

Enter their SIN:

5 6 0 8 1 5 6 2 3

Enter their first name:

Jasbir

Enter their net income for 2018 to claim certain credits:

97,691 49

Enter the amount of universal child care benefit (UCCB) from line 117 of their return: _____

Enter the amount of UCCB repayment from line 213 of their return: _____

Tick this box if they were self-employed in 2018:

1 ☐

Do not use this area

**Elections Canada** (For more information, see "Elections Canada" under Step 1, in the guide.)A) Do you have Canadian citizenship?..... Yes ☒ 1 No ☐ 2

If yes, go to question B. If no, skip question B.

B) As a Canadian citizen, do you authorize the Canada Revenue Agency to give your name, address, date of birth, and citizenship to Elections Canada to update the National Register of Electors?.... Yes ☐ 1 No ☒ 2

Your authorization is valid until you file your next tax return. Your information will only be used for purposes permitted under the Canada Elections Act, which include sharing the information with provincial/territorial election agencies, members of Parliament, registered political parties, and candidates at election time.

Do not use
this area**172****171**

Step 1 – Identification and other information (continued)

Please answer the following question:

Did you own or hold specified foreign property where the total cost amount of all such property, at any time in 2018, was more than CAN\$100,000? **266** Yes ☐ 1 No ☒ 2

If **yes**, get and complete Form T1135, Foreign Income Verification Statement. There are substantial penalties for not completing and filing Form T1135 by the due date. For more information, see Form T1135.

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	101	868	00
Commissions included on line 101 (box 42 of all T4 slips)	102		
Wage loss replacement contributions (See line 101 in the guide.)	103		
Other employment income	104 +		
Old age security pension (box 18 of the T4A(OAS) slip)	113 +		
CPP or QPP benefits (box 20 of the T4A(P) slip)	114 +		
Disability benefits included on line 114 (box 16 of the T4A(P) slip)	152		
Other pensions and superannuation (See line 115 in the guide and complete the Worksheet for Schedule 1 for line 314.)	115 +		
Elected split-pension amount (Get and complete Form T1032.)	116 +		
Universal child care benefit (UCCB) (See the RC62 slip.)	117 +		
UCCB amount designated to a dependant	185		
Employment insurance and other benefits (box 14 of the T4E slip)	119 +		
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (Complete the Worksheet for the return.)	120 +		
Taxable amount of dividends other than eligible dividends, included on line 120, from taxable Canadian corporations	180		
Interest and other investment income (Complete the Worksheet for the return.)	121 +	581	23
Net partnership income: limited or non-active partners only	122 +		
Registered disability savings plan income (box 131 of the T4A slip)	125 +		
Rental income Gross 160 10,000 00 Net	126 +	1,024	85
Taxable capital gains (Complete Schedule 3.)	127 +		
Support payments received Total 156 Taxable amount	128 +		
RRSP income (from all T4RSP slips)	129 +		
Other income Specify:	130 +		
Self-employment income			
Business income Gross 162 Net	135 +		
Professional income Gross 164 Net	137 +		
Commission income Gross 166 Net	139 +		
Farming income Gross 168 Net	141 +		
Fishing income Gross 170 Net	143 +		
Workers' compensation benefits (box 10 of the T5007 slip)	144		
Social assistance payments	145 +		
Net federal supplements (box 21 of the T4A(OAS) slip)	146 +		
Add lines 144, 145, and 146. (See line 250 on this return.)	=	▶ 147 +	
Add lines 101, 104 to 143, and 147.	This is your total income. 150 =	2,474	08

Attach only the documents (schedules, information slips, forms, or receipts) **requested** to support any claim or deduction. Keep all other supporting documents.

Step 3 – Net income

Enter your total income from line 150.	150	2,474	08
Pension adjustment (box 52 of all T4 slips and box 034 of all T4A slips)	206		
Registered pension plan deduction (box 20 of all T4 slips and box 032 of all T4A slips)	207		
RRSP and pooled registered pension plan (PRPP) deduction (See Schedule 7 and attach receipts.)	208 +		
Pooled registered pension plan (PRPP) employer contributions (amount from your PRPP contribution receipts)	205		
Deduction for elected split-pension amount (Get and complete Form T1032.)	210 +		
Annual union, professional, or like dues (receipts and box 44 of all T4 slips)	212 +		
Universal child care benefit repayment (box 12 of all RC62 slips)	213 +		
Child care expenses (Get and complete Form T778.)	214 +		
Disability supports deduction (Get and complete Form T929.)	215 +		
Business investment loss Gross 228	217 +		
Allowable deduction	219 +		
Moving expenses (Get and complete Form T1-M.)	220 +		
Support payments made Total 230	221 +		
Allowable deduction	222 +		
Carrying charges and interest expenses (Complete the Worksheet for the return.)	224 +		
Deduction for CPP or QPP contributions on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	229 +		
Exploration and development expenses (Get and complete Form T1229.)	231 +		
Other employment expenses	232 +		
Clergy residence deduction (Get and complete Form T1223.)	233 =		
Other deductions Specify:			
Add lines 207 to 224, 229, 231, and 232.			
Line 150 minus line 233 (if negative, enter "0")	234 =	2,474	08
This is your net income before adjustments .			
Social benefits repayment (If you reported income at line 119 and the amount at line 234 is greater than \$64,625, see the repayment chart on the back of your T4E slip. If you reported income on lines 113 or 146, and the amount at line 234 is greater than \$75,910, complete the chart for line 235 on the Worksheet for the return. Otherwise, enter "0".)	235 -		
Line 234 minus line 235 (if negative, enter "0")	236 =	2,474	08
This is your net income .			

Step 4 – Taxable income

Canadian Forces personnel and police deduction (box 43 of all T4 slips)	244		
Security options deductions	249 +		
Other payments deduction (Claim the amount from line 147, unless it includes an amount at line 146. If so, see line 250 in the guide.)	250 +		
Limited partnership losses of other years	251 +		
Non-capital losses of other years	252 +		
Net capital losses of other years	253 +		
Capital gains deduction (Get and complete Form T657.)	254 +		
Northern residents deductions (Get and complete Form T2222.)	255 +		
Additional deductions Specify:	256 +		
Add lines 244 to 256.	257 =		
Line 236 minus line 257 (if negative, enter "0")	260 =	2,474	08
This is your taxable income .			

Step 5 – Federal tax Complete Schedule 1 to calculate your federal tax.

Step 6 – Provincial or territorial tax Complete Form 428 to calculate your provincial tax.

Net federal tax: enter the amount from line 61 of Schedule 1 (Attach Schedule 1, even if the result is "0".)			420		
CPP contributions payable on self-employment and other earnings (Complete Schedule 8 or get and complete Form RC381, whichever applies.)			421	+	
Employment insurance premiums payable on self-employment and other eligible earnings (Complete Schedule 13.)			430	+	
Social benefits repayment (amount from line 235)			422	+	
Provincial or territorial tax (Attach Form 428, even if the result is "0".)			428	+	
Add lines 420, 421, 430, 422, and 428.			This is your total payable.		435 =
Total income tax deducted (amounts from all Canadian slips)	437				•
Refundable Quebec abatement (See line 440 in the guide.)	440	+			•
CPP overpayment (See line 308 in the guide.)	448	+	24	70	•
Employment insurance overpayment (See line 312 in the guide.)	450	+	10	52	•
Climate action incentive (Complete Schedule 14.)	449	+			•
Refundable medical expense supplement (Complete the Worksheet for the return.)	452	+			•
Working income tax benefit (WITB) (Complete Schedule 6.)	453	+			•
Refund of investment tax credit (Get and complete Form T2038(IND).)	454	+			•
Part XII.2 trust tax credit (box 38 of all T3 slips and box 209 of all T5013 slips)	456	+			•
Employee and partner GST/HST rebate (Get and complete Form GST370.)	457	+			•
Eligible educator school supply tax credit					
Supplies expenses (maximum \$1,000)	468		×	15% =	469 +
Tax paid by instalments					476 +
Provincial or territorial credits (Complete Form 479, if it applies.)					479 +
Add lines 437 to 457, and 469 to 479.	These are your total credits.		482 =	35	22
Line 435 minus line 482	This is your refund or balance owing.			=	-35 22

Enter the amount below on whichever line applies.

Refund 484 35 | 22 •

Balance owing	485	•
---------------	-----	---

For more information on how to make your payment, see line 485 in the guide or go to **canada.ca/payments**. Your payment is due no later than April 30, 2019.

By providing my banking information I **authorize** the Receiver General to deposit in the bank account number shown below **any amounts payable** to me by the CRA, until otherwise notified by me. I understand that this authorization will replace all of my previous direct deposit authorizations.

Branch number **460** _____ (5 digits)

Institution number **461** _____ (3 digits)

Account number **462** _____ (maximum 12 digits)



Ontario Ontario opportunities fund

You can help reduce Ontario's debt by completing this area to donate some or all of your 2018 refund to the Ontario opportunities fund. Please see the provincial pages for details.

Amount from line 484 above	35	22	1
Your donation to the Ontario opportunities fund	465—		• 2
Net refund (line 1 minus line 2)	466=	35 22	• 3

I certify that the information given on this return and in any documents attached is correct and complete and fully discloses all my income.

Sign here

It is a serious offence to make a false return.

Telephone number: **416 704-2301**

Date **2019/11/19**

If this return was completed by a tax professional, tick the applicable box and provide the following information.

490 Was a fee charged? Yes ☒ 1 No ☐ 2

E number (if applicable):

Q	9	5	1	0
---	---	---	---	---

Name of tax professional: **Hardeep Chudhey CPA Professio**

Telephone number: **416 721-1601**

Personal information (including the SIN as a personal identifier) is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities. This includes administering benefits, audit, compliance, and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 005 on Info Source at canada.ca/cra-info-source.

**Do not use
this area**

487

488

486

T1-2018**Federal Tax****Schedule 1**

This schedule represents **Step 5** in completing your return. Complete this schedule and **attach** it to your return.

Claim only the credits that apply to you.

The Income Tax and Benefit Guide may have additional information for certain lines.

Step A – Federal non-refundable tax credits

Basic personal amount	claim \$11,809	300	11,809	00	1
Age amount (if you were born in 1953 or earlier) (Complete the Worksheet for Schedule 1.) (maximum \$7,333)		301+			2
Spouse or common-law partner amount (Complete Schedule 5.)		303+			3
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (Complete Schedule 5.)		304+			4
Amount for an eligible dependant (Complete Schedule 5.)		305+			5
Canada caregiver amount for other infirm dependants age 18 or older (Complete Schedule 5.)		307+			6
Canada caregiver amount for infirm children under 18 years of age Enter the number of children for whom you are claiming this amount	352 0 × \$ 2,182 =	367+			7
CPP or QPP contributions: through employment from box 16 and box 17 of all T4 slips (Complete Schedule 8 or get and complete Form RC381, whichever applies.)		308+			• 8
on self-employment and other earnings (Enter the amount from line 222 of your return.)		310+			• 9
Employment insurance premiums: through employment from box 18 and box 55 of all T4 slips (maximum \$858.22)		312+			• 10
on self-employment and other eligible earnings (Complete Schedule 13.)		317+			• 11
Volunteer firefighters' amount		362+			12
Search and rescue volunteers' amount		395+			13
Canada employment amount (Enter \$1,195 or the total of your employment income you reported on lines 101 and 104 of your return, whichever is less.)		363+	868	00	14
Home accessibility expenses (Complete the Worksheet for Schedule 1.) (maximum \$10,000)		398+			15
Home buyers' amount		369+			16
Adoption expenses		313+			17
Pension income amount (Complete the Worksheet for Schedule 1.) (maximum \$2,000)		314+			18
Disability amount (for self) (Claim \$8,235 or if you were under 18 years of age, complete the Worksheet for Schedule 1.)		316+			19
Disability amount transferred from a dependant (Complete the Worksheet for Schedule 1.)		318+			20
Interest paid on your student loans (See Guide P105.)		319+			21
Your tuition, education, and textbook amounts (Complete Schedule 11.)		323+			22
Tuition amount transferred from a child		324+			23
Amounts transferred from your spouse or common-law partner (Complete Schedule 2.)		326+			24
Medical expenses for self, spouse or common-law partner, and your dependent children born in 2001 or later	330				25
Enter \$2,302 or 3% of line 236 of your return, whichever is less.	–	74			26
Line 25 minus line 26 (if negative, enter "0")	=				27
Allowable amount of medical expenses for other dependants (Complete the Worksheet for Schedule 1.)	331+				28
Add lines 27 and 28.	=				▶ 332+
Add lines 1 to 24, and line 29.		335=	12,677	00	30
Federal non-refundable tax credit rate		x	15%		31
Multiply line 30 by line 31.		338=	1,901	55	32
Donations and gifts (Complete Schedule 9.)		349+			33
Add lines 32 and 33.					
Enter this amount on line 46 on the next page.	Total federal non-refundable tax credits	350=	1,901	55	34

Continue on the next page.

Step B – Federal tax on taxable income

Protected B when completed

Enter your **taxable income** from line 260 of your return.2,474 | 08 **35**

Complete the appropriate column depending on the amount on line 35.

Line 35 is **\$46,605** or lessLine 35 is more than **\$46,605** but not more than **\$93,208**Line 35 is more than **\$93,208** but not more than **\$144,489**Line 35 is more than **\$144,489** but not more than **\$205,842**Line 35 is more than **\$205,842**

Enter the amount from line 35.

2,474 | 08

Line 36 minus line 37 (cannot be negative)

= 2,474 | 08

= 46,605.00

= 93,208.00

= 144,489.00

= 205,842.00

36

Multiply line 38 by line 39.

x 15%
= 371 | 11x 20.5%
=x 26%
=x 29%
=x 33%
=**37****38****39****40****41**

Add lines 40 and 41.

= 371 | 11

=

=

=

=

42**Step C – Net federal tax**

Enter the amount from line 42.

371 | 11 **43**

Federal tax on split income (Get and complete Form T1206.)

424+ •44

Add lines 43 and 44.

404 = 371 | 11 ▶ 371 | 11 **45**

Enter your total federal non-refundable tax credits from line 34 on the previous page.

350 1,901 | 55 **46**

Federal dividend tax credit (See line 425 in the guide.)

425+ •47

Minimum tax carryover (Get and complete Form T691.)

427+ •48

Add lines 46, 47, and 48.

= 1,901 | 55 ▶ - 1,901 | 55 **49**

Line 45 minus line 49 (if negative, enter "0")

Basic federal tax 429 = **50**

Federal foreign tax credit (Get and complete Form T2209.)

405 - **51**

Line 50 minus line 51 (if negative, enter "0")

Federal tax 406 = **52**

Total federal political contributions (attach receipts)

409 53

Federal political contribution tax credit (Complete the Worksheet for Schedule 1.)

(maximum \$650) 410 •54

Investment tax credit (Get and complete Form T2038(IND).)

412+ •55

Labour-sponsored funds tax credit (See lines 413 and 414 in the guide.)

Net cost of shares of a provincially registered fund

413

Allowable credit 414+ •56

Add lines 54, 55, and 56.

416 = ▶ - **57**

Line 52 minus line 57 (if negative, enter "0")

417 = **58**

Working income tax benefit advance payments received (box 10 of the RC210 slip)

415+ •59

Special taxes (See line 418 in the guide.)

418+ **60**

Add lines 58, 59, and 60.

Enter this amount on line 420 of your return.

Net federal tax 420 = **61****Complete Form 428 to calculate provincial or territorial tax.**

T1-2018**Capital Gains (or Losses) in 2018****Schedule 3**

Complete this schedule and **attach** it to your return to report your capital gains (or losses) on line 127 of your return. For more information, see Guide T4037, Capital Gains. If you need more space, attach a separate sheet.

Note: If you have a business investment loss, see Guide T4037.	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (from dispositions)	(5) Gain (or loss) (column 2 minus columns 3 and 4)
---	----------------------------	--------------------------------	---------------------------	---	--

1. Qualified small business corporation shares

(If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 254 of your return.)

(Report, in 3 below, publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares.)

Number	Name of corp. and class of shares					

From T3/T5013 slips

Total **106**Gain (or loss) **107****2. Qualified farm or fishing property**

(If you realized a gain on a disposition, you may be able to claim a capital gains deduction on line 254 of your return.)

Address or legal description	Prov./Terr.					

From T3/T5013 slips

Total **109**Gain (or loss) **110+**

Mortgage foreclosures and conditional sales reposessions – Address or legal description	Prov./Terr.					

From T5013 slips

Total **123**Gain (or loss) **124+****3. Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares**

(Report capital gains (or losses) shown on T5, T5013, T4PS and T3 information slips on line 174 or line 176)

Number	Name of fund/corp. and class of shares					
SEE SUPPLEMENTARY STATEMENT ON PAGE 4						
From T5008 slips						
From T1170						
Total		131			Gain (or loss)	132+

4. Real estate, depreciable property, and other properties

Address or legal description	Prov./Terr.					
Total		136			Gain (or loss)	138+

Capital Gains (or Losses)

Protected B when completed

5. Bonds, debentures, promissory notes, and other similar properties

Face value	Maturity date	Name of issuer					
From T1170							
			Total	151		Gain (or loss)	153+

6. Other mortgage foreclosures and conditional sales reposessions

Address or legal description	Prov./Terr.					
		Total	154		Gain (or loss)	155+

7. Personal-use property (full description)

					Gain only 158+

8. Listed personal property (LPP) (full description)

Note: You can only apply LPP losses against LPP gains.					
					Subtract: unapplied LPP losses from other years -
					Net gain only 159+

Add lines 107, 110, 124, 132, 138, 153, 155, 158, and 159.
Enter this amount on line B on the next page.

Total of gains (or losses) of qualified properties and other properties = A

Enter the amount from line A on the previous page.

Capital gains deferral from qualifying dispositions of eligible small business corporation shares (included on line 132 in item 3 on the previous page)	161-		B
Line B minus line C	=		C
T5, T5013, and T4PS information slips – Capital gains (or losses)	174+		D
T3 information slips – Capital gains (or losses)	176+		E
Add lines D, E, and F.	=		F
Capital loss from a reduction in your business investment loss	178-		G
Total of all gains (or losses) before reserves: line G minus line H	191=		H
Reserves from line 6706 of Form T2017 (if negative, show it in brackets and subtract it)	192+		I
Total capital gains (or losses): line I plus line J	197=		J
			K

Multiply the amount on line 197 by 50%. If the result is positive, enter it on line 127 of your return. If negative (loss), read the instructions below.

**Taxable capital gains
(or net capital loss) in 2018** 199=

If the result is negative (loss) do not report the amount on line 127 of your return (the loss will show on your latest notice of assessment or reassessment). This helps you keep track of your net capital losses, which you may be able to use to reduce your taxable capital gains of other years.

If you incurred a net capital loss in 2018 and you would like to apply it against taxable capital gains you reported on your 2015, 2016, or 2017 return, get and complete Form T1A, Request for Loss Carryback.

You can carry forward your net capital losses indefinitely and apply them against your taxable capital gains in the future.

Principal residence

Complete this section if you disposed of a property (or properties) in 2018 that you are claiming a principal residence exemption for.

In all cases, you have to get and **complete** Form T2091(IND), Designation of a property as a principal residence by an individual, **or** Form T1255, Designation of a Property as a Principal Residence by the Legal Representative of a Deceased Individual, whichever applies.

Even if you do not sell your property, you may have a **deemed disposition** that you must report. A deemed disposition occurs when you are considered to have disposed of property, even though you did not actually sell it. For example, a deemed disposition will occur when you change how you use your principal residence, such as:

- you change all or part of your principal residence to a rental or business operation
- you change all or part of your rental or business operation to a principal residence

If you were **not** a resident of Canada for the entire time you owned the designated property, your period of non-residence may reduce the amount of the principal residence exemption or eliminate it. For more information, call the CRA at **1-800-959-8281**.

Principal residence designation

Tick the **box** that applies to your designation.

- 179** 1 ☒ I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **all years owned** or for all years owned except one year, being a year in which I replaced my principal residence.
- 2 ☐ I designate the property described on Form T2091(IND) or Form T1255 to have been my principal residence for **some, but not all, years owned**.
- 3 ☐ I designate the **properties** described on Form T2091(IND) or Form T1255 to have been my principal residences for **some or all of the years owned**.

Schedule 3 - Supplementary Statement

S3-SUPP

Publicly traded shares, mutual fund units, deferral of eligible small business corporation shares, and other shares (continued)

[illegible]

Taxable amount of dividends other than eligible dividends (specify):

[illegible]

Taxable amount of eligible dividends (specify):

Enter this amount on line 120 of your return.		120
---	--	-----

II - Interest and other investment income

Specify:

TD MORTGAGE CORPORATION/LA SOCIÉTÉ D'HYPOTHEQUES TD

581 | 23

Income from foreign sources (specify):

Enter this amount on line 121 of your return.

121	581	23
-----	-----	----

III - Carrying charges and interest expenses

Accounting fees

Management or safe custody fees

Investment counsel fees

Reported on T5013 slips

Legal fees paid to collect, establish or increase the amount of support payments

Interest on money borrowed to earn interest, dividend, and royalty income

Interest on money borrowed to acquire an interest in a limited partnership or a partnership in which you are not an active partner

Enter this amount on line 221 of your return.

221		
-----	--	--

T1-2018

Canada Pension Plan Contributions and Overpayment for 2018

Schedule 8

Complete this schedule and **attach** it to your return to calculate your required Canada Pension Plan (CPP) contributions or overpayment for 2018 if you were a **resident of a province or territory other than Quebec** on December 31, 2018, and have **no earned income from the province of Quebec**.

Do not use this schedule if any of your T4 slips have Quebec Pension Plan (QPP) contributions. Instead, get and complete Form RC381, Inter-Provincial Calculation for CPP and QPP Contributions and Overpayments for 2018.

Complete the parts that apply to you.

Part 1 – Complete this part if you are electing to stop contributing to the CPP or revoking a prior election.

Part 2 – Complete this part to determine the number of months for the CPP calculation.

Part 3 – Complete this part if you are reporting employment income.

Part 4 – Complete this part if you are reporting **only** self-employment income or other earnings for which you are electing to pay CPP contributions.

Part 5 – Complete this part if you are reporting employment income **and** self-employment income or other earnings for which you are electing to pay CPP contributions. You must first complete **Part 3**.

For more information, see line 222 in the guide.

Part 1 – Election to stop contributing to the Canada Pension Plan or revocation of a prior election

If in 2018 you were 60 to 70 years of age, you received a CPP or QPP retirement pension, and you had employment and/or self-employment income, you were considered a CPP working beneficiary and you were required to make CPP contributions. However, if you were at least 65 years of age but under 70, you can elect to stop paying CPP contributions.

If you have **employment income** for 2018 and elected in 2018 to stop paying CPP contributions or revoked in 2018 an election made in a prior year, you should have already completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, and sent it to the CRA and your employer(s).

If you had **only self-employment** income for 2018 and elect in 2018 to stop paying CPP contributions on your self-employment earnings, enter in **box 372** below the month in 2018 for which you choose to start this election. The date cannot be earlier than the month you turn 65 and you are receiving a CPP or QPP retirement pension. For example, if you turn 65 in June, you can choose any month from June to December. If you choose the month of June, enter 06 in box 372 because June is the sixth month of the year. If in 2018 you are revoking an election made in a prior year on contributions for self-employment earnings, enter in **box 374** below the month in 2018 for which you choose to revoke this election. Your election remains valid until you revoke it or you turn 70. If you start receiving employment income (other than employment income earned in Quebec) in a future year, you will have to complete Form CPT30 in that year to keep your election valid.

If you had **both** employment income and self-employment income in 2018 and wanted to elect to stop paying CPP contributions in 2018, or to revoke in 2018 an election made in a prior year, you should have completed Form CPT30 in 2018. An election filed using Form CPT30 applies to all income from pensionable earnings, including self-employment earnings, as of the first day of the month after the date you gave this form to your employer. If you completed and submitted Form CPT30 when you became employed in 2018 but your intent was to elect in 2018 to stop paying CPP contributions or to revoke an election made in a prior year on your self-employment income before you became employed, enter in **box 372** below the month you want to stop contributing, or if you want to revoke in 2018 an election made in a prior year, enter in **box 374** below the month you want to resume contributing. If you did not complete and submit Form CPT30 for 2018 when you became employed, you cannot elect to stop paying CPP contributions or revoke an election made in a prior year on your self-employment earnings for 2018 on this schedule. To be valid, an election or revocation that begins in 2018 must be filed on or before June 15, 2020.

I elect to **stop** contributing to the Canada Pension Plan on my self-employment earnings on the first day of the month that I entered in box 372.

Month
372 | 0

I want to **revoke** an election made in a prior year to stop contributing to the Canada Pension Plan on my self-employment earnings and resume contributing on the first day of the month that I entered in box 374.

Month
374 | 0

Continue on the next page.

Part 2 – Determine the number of months for the CPP calculationEnter 12 in box A **unless** one or more of the situations below apply:

- if you turned 18 years of age in 2018, enter the number of months in the year after the month you turned 18
- if for all of 2018 you were receiving a CPP or QPP disability pension, enter "0". If you started or stopped receiving a CPP or QPP disability pension in 2018, enter the number of months during which you were not receiving a disability pension
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, and you elected to stop paying CPP contributions in 2018, enter the number of months in the year up to and including the month you made the election. If you had self-employment income in 2018 and have an entry in box 372, enter the number of months in the year prior to the month you entered in box 372
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you have not revoked that election, enter "0"
- if you were 65 to 70 years of age in 2018, you were receiving a CPP or QPP retirement pension, you elected to stop paying CPP contributions in a prior year, and you revoked that election in 2018, enter the number of months in the year after the month you revoked the election. If you had self-employment income in 2018 and have an entry in box 374, enter the number of months in the year after and including the month you entered in box 374
- if you turned 70 years of age in 2018 and you did not elect to stop paying CPP contributions, enter the number of months in the year up to and including the month you turned 70 years of age
- if for all of 2018 you were 70 years of age or older, enter "0"
- if the individual died in 2018, enter the number of months in the year up to and including the month the individual died

Enter the number of months during which the **CPP** applies in 2018.

12 A

Part 3 – Calculating your CPP contributions and overpayment on employment incomeEnter your yearly maximum **CPP** pensionable earnings
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$55,900)

55,900 00 1

Total CPP pensionable earningsEnter the total of box 26 amounts from all your T4 slips (maximum \$55,900 per slip).
If box 26 is blank, enter the amount from box 14.

5549 868 00 2

Enter the amount from line 1 or the amount from line 2, **whichever is less**.

868 00 3

Enter your maximum basic **CPP** exemption
(see the monthly proration table below to find the amount
that corresponds to the number of months entered in box A of Part 2).

(maximum \$3,500)

– 3,500 00 4

Earnings subject to CPP contributions: Line 3 minus line 4 (if negative, enter "0") (maximum \$52,400)

= 0 00 5

Actual CPP contributions: Enter the total CPP contributions deducted from box 16 of all your T4 slips.

5034 24 70 • 6

Required contributions on CPP pensionable earnings:
Multiply the amount from line 5 by 4.95%.

(maximum \$2,593.80)

– 0 00 7

Line 6 minus line 7 (if negative, enter "0")

CPP overpayment

= 24 70 8

If you are **self-employed** and/or you are **electing to pay additional** CPP contributions on other earnings, enter the amount, in dollars and cents, from line 6 on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. Then continue with Part 5.Otherwise, enter the amount, in dollars and cents, from line 6 or line 7, **whichever is less**, on **line 308** of your Schedule 1 and, if applicable, on **line 5824** of your Form 428. If the amount from line 8 is **positive**, enter it on **line 448** of your return. If the amount from line 8 is **negative**, you may be able to make additional CPP contributions. See Form CPT20, Election To Pay Canada Pension Plan Contributions.**Monthly proration table for 2018**

Part 3			Part 3 continued		
Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption (1)	Applicable number of months	Line 1 Maximum CPP pensionable earnings	Line 4 Maximum basic CPP exemption (1)
1	\$4,658.33	\$291.67	7	\$32,608.33	\$2,041.67
2	\$9,316.67	\$583.33	8	\$37,266.67	\$2,333.33
3	\$13,975.00	\$875.00	9	\$41,925.00	\$2,625.00
4	\$18,633.33	\$1,166.67	10	\$46,583.33	\$2,916.67
5	\$23,291.67	\$1,458.33	11	\$51,241.67	\$3,208.33
6	\$27,950.00	\$1,750.00	12	\$55,900.00	\$3,500.00

(1) If you started receiving CPP retirement benefits in 2018, your basic exemption may be prorated by the CRA.

Part 4 – CPP contributions on self-employment income and other earnings ONLY (no employment income)

Pensionable net self-employment earnings ⁽²⁾ (amounts from line 122 and lines 135 to 143 of your return)		0 00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	373 +	0 00	2
Add lines 1 and 2 (if negative enter "0").		= 0 00	3
Basic exemption (maximum \$3,500) ⁽²⁾	-	0 00	4
Line 3 minus line 4 (maximum \$52,400)	=	0 00	5
CPP rate	x	9.9%	6
CPP contributions payable on self-employment and other earnings: Multiply line 5 by line 6. Enter this amount on line 421 of your return.	=	0 00	7
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 7 by 50%.	=	0 00	8

Enter the amount, in dollars and cents, from line 8 on line 222 of your return and on line 310 of your Schedule 1.

⁽²⁾ Self-employment earnings, CPP pensionable earnings, and the basic exemption should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

Part 5 – CPP contributions on self-employment income and other earnings when you have employment income

Pensionable net self-employment earnings ⁽³⁾ (amounts from line 122 and lines 135 to 143 of your return)		0 00	1
Employment earnings not shown on a T4 slip on which you elect to pay additional CPP contributions (Get and complete Form CPT20.)	373 +	0 00	2
Employment earnings shown on a T4 slip on which you elect to pay additional CPP contributions. (Get and complete Form CPT20.)	399 +	0 00	3
Add lines 1, 2, and 3.	=	0 00	4
Enter the amount from line 6 of Part 3.		0 00	5
If the amount on line 8 of Part 3 is positive, complete lines 6 to 8. Otherwise, enter "0" on line 8 and continue on line 9.			
Enter the amount from line 5 above.		0 00	6
Enter the amount from line 7 of Part 3.	-	0 00	7
Line 6 minus line 7 (if negative, enter "0")	=	0 00	8
Line 5 minus line 8	=	0 00	9
Multiply the amount from line 9 by 20.202.	=	0 00	10
Enter the amount from line 1 of Part 3.		0 00	11
Enter the amount from line 4 of Part 3.		0 00	12
Line 11 minus line 12 (if negative, enter "0")	=	0 00	13
Enter the amount from line 10.	-	0 00	14
Line 13 minus line 14 (if negative, enter "0")	=	0 00	15
Enter the amount from line 4 or line 15, whichever is less.		0 00	16
If the amount on line 2 of Part 3 is less than the amount on line 4 of Part 3, complete lines 17 to 19. Otherwise, enter "0" on line 19 and continue on line 20.			
Line 4 of Part 3 minus line 2 of Part 3		0 00	17
Line 4 minus line 13 (if negative, enter "0")	-	0 00	18
Line 17 minus line 18 (if negative, enter "0")	=	0 00	19
Earnings subject to contributions: line 16 minus line 19 (if negative, enter "0")	=	0 00	20
Multiply the amount from line 20 by 9.9%.	=	0 00	21
Multiply the amount from line 8 of Part 3 (if positive only) by 2.	-	0 00	22
CPP contributions payable on self-employment and other earnings: Line 21 minus line 22 (if negative, enter "0"). Enter this amount on line 421 of your return. ⁽⁴⁾	=	0 00	23
Deduction and tax credit for CPP contributions on self-employment and other earnings: Multiply the amount from line 23 by 50%.	=	0 00	24

Enter the amount, in dollars and cents, from line 24 on line 222 of your return and on line 310 of your Schedule 1.

⁽³⁾ Self-employment earnings should be prorated according to the number of months entered in box A of Part 2 (do not prorate the self-employment earnings if the individual died in 2018).

⁽⁴⁾ If the result on line 23 is negative, you may have an overpayment. If so, the CRA will calculate it for you.



Ontario Tax

**Form ON428
2018**
Protected B when completed

This is **Step 6** in completing your return. Complete this form and **attach a copy** to your return.
Claim only the credits that apply to you.

Part A – Ontario non-refundable tax credits

		For internal use only	5605			
Basic personal amount		claim \$10,354	5804	10,354	00	1
Age amount (if born in 1953 or earlier) (use Worksheet ON428)		(maximum \$5,055)	5808	+		2
Spouse or common-law partner amount						
Base amount	9,671	00				
Minus: their net income from page 1 of your return	-	97,691	49			
Result: (if negative, enter "0")	=			(maximum \$8,792) ▶	5812	+
						3
Amount for an eligible dependant						
Base amount	9,671	00				
Minus: their net income from line 236 of their return	-					
Result: (if negative, enter "0")	=			(maximum \$8,792) ▶	5816	+
						4
Ontario caregiver amount (use Worksheet ON428)			5819	+		5
CPP or QPP contributions:						
Amount from line 308 of your federal Schedule 1			5824	+		• 6
Amount from line 310 of your federal Schedule 1			5828	+		• 7
Employment insurance premiums:						
Amount from line 312 of your federal Schedule 1			5832	+		• 8
Amount from line 317 of your federal Schedule 1			5829	+		• 9
Adoption expenses		(maximum \$12,632)	5833	+		10
Pension income amount		(maximum \$1,432)	5836	+		11
Disability amount (for self)						
(Claim \$8,365 , or if you were under 18 years of age, use Worksheet ON428.)			5844	+		12
Disability amount transferred from a dependant (use Worksheet ON428)			5848	+		13
Interest paid on your student loans (amount from line 319 of your federal Schedule 1)			5852	+		14
Your unused tuition and education amounts (attach Schedule ON(S11))			5856	+		15
Amounts transferred from your spouse or common-law partner (attach Schedule ON(S2))			5864	+		16
Medical expenses:						
(Read line 5868 in your income tax package.)			5868		17	
Enter \$2,343 or 3% of line 236 of your return, whichever is less .	-	74	22		18	
Line 17 minus line 18 (if negative, enter "0")	=				19	
Allowable amount of medical expenses for other dependants (use Worksheet ON428)			5872	+		20
Add lines 19 and 20.			5876	=		▶ +
						21
Add lines 1 to 16, and line 21.			5880	=	10,354	00
						22
Ontario non-refundable tax credit rate				×	5.05%	23
Multiply line 22 by line 23.			5884	=	522	88
						24
Donations and gifts:						
Amount from line 16 of your federal Schedule 9	×	5.05%	=		25	
Amount from line 17 of your federal Schedule 9	×	11.16%	=	+	26	
Add lines 25 and 26.			5896	=		▶ +
						27
Add lines 24 and 27.						
Enter this amount on line 40.			Ontario non-refundable tax credits	6150	=	522 88
						28

Continue on the next page.

Part B – Ontario tax on taxable incomeEnter your **taxable income** from line 260 of your return.2,474 | 08 **29**

Use the amount from line 29 to decide which column to complete.

	Line 29 is \$42,960 or less	Line 29 is more than \$42,960 but not more than \$85,923	Line 29 is more than \$85,923 but not more than \$150,000	Line 29 is more than \$150,000 but not more than \$220,000	Line 29 is more than \$220,000	
Amount from line 29	2,474 08					30
Line 30 minus line 31 (cannot be negative)	– 0 00	– 42,960 00	– 85,923 00	– 150,000 00	– 220,000 00	31
	= 2,474 08	=	=	=	=	32
	× 5.05%	× 9.15%	× 11.16%	× 12.16%	× 13.16%	33
Multiply line 32 by line 33.	= 124 94	=	=	=	=	34
Add lines 34 and 35.	+ 0 00	+ 2,169 00	+ 6,101 00	+ 13,252 00	+ 21,764 00	35
Ontario tax on taxable income	= 124 94	=	=	=	=	36

Part C – Ontario tax

Enter your Ontario tax on taxable income from line 36.

124 | 94 **37**

Enter your Ontario tax on split income from Form T1206.

6151 + **38**

Add lines 37 and 38.

= 124 | 94 **39**

Enter your Ontario non-refundable tax credits from line 28.

– 522 | 88 **40**

Line 39 minus line 40 (if negative, enter "0")

= **41****Ontario minimum tax carryover:**

Amount from line 41

42

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.

– 43

Line 42 minus line 43 (if negative, enter "0").

= 44

Amount from line 427 of your federal Schedule 1

× 33.67% = 45

Amount from line 44 or 45, whichever is **less**.**6154** – **46**

Line 41 minus line 46 (if negative, enter "0")

= **47****Ontario surtax**

Amount from line 47

48

Amount from line 38

– 49

Line 48 minus line 49 (if negative, enter "0")

= 50

Complete lines 51 to 53 only if the amount on line 50 is **more than \$4,638**.

Otherwise, enter "0" on line 53 and continue completing the form.

(Line 50 minus \$4,638) × 20% (if negative, enter "0") = 51

(Line 50 minus \$5,936) × 36% (if negative, enter "0") = + 52

Add lines 51 and 52.

▶ + **53**

Add lines 47 and 53.

= **54****Ontario dividend tax credit:**

Enter your Ontario dividend tax credit from line 6152 of Worksheet ON428.

6152 – **55**

Line 54 minus line 55 (if negative, enter "0")

= **56****Ontario additional tax for minimum tax purposes:**

If you entered an amount other than "0" on line 95 of Form T691, enter your Ontario additional tax for minimum tax purposes from line 57 of Worksheet ON428.

+ **57**

Add lines 56 and 57.

= **58**

Continue on the next page.

Enter the amount from line 58 on the previous page.

59

Part D – Ontario tax reductionEnter "0" on line 66 if **any** of the following applies to you:

- You were not a resident of Canada at the beginning of the year;
- You were not a resident of Ontario on December 31, 2018;
- There is an amount on line 57;
- The amount on line 59 is "0";
- Your return is filed for you by a trustee in bankruptcy;
- You are not claiming an Ontario tax reduction.

Otherwise, complete lines 60 to 66 to calculate your Ontario tax reduction.

Basic reduction

239|00 60

If you had a spouse or common-law partner on December 31, 2018, **only** the individual with the **higher net income** can claim the amounts on lines 61 and 62.

Reduction for dependent children born in 2000 or later

Number of dependent children **6269** 0 × \$442 = + 61

Reduction for dependants with a mental or physical impairment

Number of dependants **6097** 0 × \$442 = + 62

Add lines 60, 61, and 62.

= 63

Amount from line 63

× 2 = 64

Amount from line 59

- 65

Line 64 minus line 65 (if negative, enter "0")

Ontario tax reduction

= 66

Line 59 minus line 66 (if negative, enter "0")

= 67

Part E – Ontario foreign tax credit

Enter the Ontario foreign tax credit from Form T2036.

- 68

Line 67 minus line 68 (if negative, enter "0")

= 69

Part F – Community food program donation tax credit for farmers

Enter the amount of qualifying donations that have also been claimed as charitable donations.

6098

× 25% =

- 70

Line 69 minus line 70 (if negative, enter "0")

= 71

Part G – Ontario health premium

Use the chart on the next page to calculate the amount of your Ontario health premium.

Ontario health premium

+ 72

Add lines 71 and 72.

Enter the result on **line 428** of your return.**Ontario tax**

= 73

Continue on the next page.

Ontario Health Premium

Enter the amount from line 29.

2,474 | 08

Go to the line on the chart below that corresponds to your taxable income from line 260 of your return.

If there is an Ontario health premium amount on that line, enter that amount on line 72.

If not, enter your taxable income in the first box on the line that corresponds to your taxable income and complete the calculation.

Enter the result on line 72.

Taxable income		Ontario health premium	
not more than \$20,000	▶ ▶ ▶		\$0
more than \$20,000 , but not more than \$25,000	<input type="text"/> – \$20,000 = <input type="text"/> × 6% = <input type="text"/>		
more than \$25,000 , but not more than \$36,000	▶ ▶ ▶		\$300
more than \$36,000 , but not more than \$38,500	<input type="text"/> – \$36,000 = <input type="text"/> × 6% = <input type="text"/> + \$300 = <input type="text"/>		
more than \$38,500 , but not more than \$48,000	▶ ▶ ▶		\$450
more than \$48,000 , but not more than \$48,600	<input type="text"/> – \$48,000 = <input type="text"/> × 25% = <input type="text"/> + \$450 = <input type="text"/>		
more than \$48,600 , but not more than \$72,000	▶ ▶ ▶		\$600
more than \$72,000 , but not more than \$72,600	<input type="text"/> – \$72,000 = <input type="text"/> × 25% = <input type="text"/> + \$600 = <input type="text"/>		
more than \$72,600 , but not more than \$200,000	▶ ▶ ▶		\$750
more than \$200,000 , but not more than \$200,600	<input type="text"/> – \$200,000 = <input type="text"/> × 25% = <input type="text"/> + \$750 = <input type="text"/>		
more than \$200,600	▶ ▶ ▶		\$900

See the privacy notice on your return.

Statement of Real Estate Rentals

- Use this form if you own and rent real estate or other property. It relates mainly to renting real estate but also covers some other types of rental property such as farmland. This form will help you determine your gross rental income, the expenses you can deduct, and your net rental income or loss for the year.
- To determine whether your rental income is from property or a business, consider the number and types of services you provide for your tenants:
 - If you rent space and only provide basic services such as heating, lighting, parking, laundry facilities, you are earning an income from renting property.
 - If you provide additional services such as cleaning, security, and meals, you may be conducting a business.
- For more information about how to determine if your rental income comes from property or a business, see Interpretation Bulletin IT-434R, Rental of Real Property by Individual, and its Special Release.
- If you are a co-owner of a property, you have to determine if a partnership exists before filling in the Identification part below. To determine if you are in a partnership, see Income Tax Folio S4-F16-C1, What is a Partnership?
- For information on how to fill out this form, see Guide T4036, Rental Income.

Part 1 – Identification

Your name Sonia Kalra				Your Social Insurance Number (SIN) 5 6 0 8 3 6 9 3 4			
Your Address				City		Prov./Terr	Postal code
Fiscal period from	Date (YYYYMMDD) 2 0 1 8 0 1	to	Year 2 0 1 8	Month	Day 1 2 3 1	Was this the final year of your rental operation? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Your percentage of the partnership 50.00 %		Industry code 5 3 1 1 1 1		Tax shelter identification number (8 characters)		Partnership business number	
Name of person or firm preparing this form Hardeep Chudhey Hardeep Chudhey CPA Professional Corporation				Business number/Account number			
Address of person or firm preparing this form 29 Perdita Road				Brampton, Ontario L6Y6B3			

Part 2 – Details of other co-owners and partners

Co-owner or partner's name and address Jasbir Kalra 6077 Carradine Crt Mississauga, ON L4W 2C2	Share of net income (loss) \$ 1,024.85	Percentage of ownership 50.0000 %
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %
Co-owner or partner's name and address	Share of net income (loss) \$	Percentage of ownership %

Part 3 – Income

In most cases, you calculate your rental income using the **accrual method**. If you have no amounts receivable and no expenses outstanding at the end of the year, you can use the **cash method**.

List the addresses of your rental properties	Number of units	Gross rents	
6077 Carradine crt Mississauga ON	1	10,000.00	1
			2
			3
Enter the total of your gross rents in the year you receive them (amount 1 plus amount 2 plus amount 3)		8141 10,000.00	4
Other income (for example, premiums and leases, sharecropping)		8230	5
Total gross rental income – Enter this amount on your income tax and benefit return on line 160 (amount 4 plus amount 5)		8299 10,000.00	6

Part 4 – Expenses

	Total expenses	Personal portion
Advertising	8521	
Insurance	8690	1,400.00
Interest and bank charges	8710	15,800.00
Office expenses	8810	
Professional fees (includes legal and accounting fees)	8860	
Management and administration fees	8871	
Repairs and maintenance.	8960	
Salaries, wages, and benefits (including employer's contributions)	9060	
Property taxes	9180	5,301.00
Travel	9200	3,710.70
Utilities	9220	4,000.00
Motor vehicle expenses (not including capital cost allowance)	9281	2,800.00
Other expenses	9270	
Total expenses (add the lines listed under "Total expenses").	26,501.00 A	
Total for personal portion (add the lines listed under "Personal portion").	9949	18,550.70
Deductible expenses (total expenses from amount A minus total personal portion on line 9949)		7,950.30 7
Net income (loss) before adjustments (total gross rental income from amount 6 minus deductible expenses from amount 7) 9369		2,049.70 8
Co-owners – calculate your share of net income from amount 8. Enter your result on amount 9.		1,024.85 9
Minus:		
Co-owners – other deductible expenses you have as a co-owner which you did not deduct elsewhere 9945		10
Subtotal (amount 9 minus amount 10)		1,024.85 11
Plus:		
Recaptured capital cost allowance (co-owners – enter your share of the amount) 9947		12
Subtotal (amount 11 plus amount 12)		1,024.85 13
Minus:		
Terminal loss (co-owners – enter your share of the amount) 9948		14
Subtotal (amount 13 minus amount 14)		1,024.85 15
Minus:		
Total capital cost allowance claim for the year (amount B from Area A) 9936		16
Net income (loss) (amount 15 minus amount 16)		1,024.85 17
If you are a sole proprietor or a co-owner enter this amount on line 9946.		
Partnerships		
Partners – your share of amount 17, or the amount from your T5013 slip, Statement of Partnership Income		1,024.85 18
Plus:		
Partners – GST/HST rebate for partners received in the year 9974		19
Minus:		
Partners – other expenses of the partner 9943		20
Your net income (loss) – For sole proprietors or co-owners, enter this amount on your income tax and benefit return on line 126. For partnerships, enter the result of amount 18 plus amount 19 minus amount 20. Enter this amount on your income tax and benefit return on line 126. 9946		1,024.85 21

**Calculation of Cumulative Net Investment Loss (CNIL) to December 31, 2018**

- Use this form if you had any **investment income** or **investment expenses** for 2018.
- Your CNIL reduces the amount of your cumulative gains limit for the year and may affect the allowable amount of your capital gains deduction.
- Even if you are not claiming a capital gains deduction in 2018, you should still complete this form if you had any investment income or expenses in 2018.
- Because the balance in your CNIL account is a cumulative total, you may need this information in a future year. Keep a copy for your records and attach another to your return.
- For more information, call **1-800-959-8281**.

Note

If you have capital gains other than from the disposition of qualified farm or fishing property or qualified small business corporation shares in 2018, first complete Chart A on the back of this form to determine if you have additional investment income to include when you calculate your CNIL.

Part 1 – Investment expenses claimed on your 2018 return

Carrying charges and interest expenses (from line 221)	0 00	1
Net rental losses (from line 126)	+ 0 00	2
Limited or non-active partnership losses (from line 122) other than allowable capital losses	+ 0 00	3
Limited partnership losses of other years after 1985 (from line 251)	+ 0 00	4
50% of exploration and development expenses (from line 224)	+ 0 00	5
Any other investment expenses claimed in 2018 to earn property income (see the list of other investment expenses below)	6808 + 0 00	6
Additional investment expenses: If you did not complete Chart A on the back of this form, enter "0". Otherwise, enter the lesser of line 14 in Chart A or the amount you claimed on line 253 of your return	+ 0 00	7
Total investment expenses claimed in 2018 (total of lines 1 to 7)	= 0 00	► 0 00 A

Part 2 – Investment income reported on your 2018 return

Investment income (from lines 120 and 121)	581 23	8
Net rental income, including recaptured capital cost allowance (from line 126)	+ 1,024 85	9
Net income from limited or non-active partnership (from line 122) other than taxable capital gains	+ 0 00	10
Any other property income reported in 2018 (see the list of other property income below), including annuity payments taxable under paragraph 56(1)(d) minus the capital portion deducted under paragraph 60(a)	6810 + 0 00	11
50% of income from the recovery of exploration and development expenses (from line 130)	6811 + 0 00	12
Additional investment income: If you did not complete Chart A on the back of this form, enter "0." Otherwise, enter the amount from line 14 in Chart A	+ 0 00	13
Total investment income reported in 2018 (total of lines 8 to 13)	= 1,606 08	► 1,606 08 B

Other investment expenses

Include: • repayments of inducements • repayments of refund interest • the uncollectible portion of proceeds from dispositions of depreciable property (except passenger vehicles that cost more than \$30,000) • sale of agreement for sale or mortgage included in proceeds of disposition in a previous year under subsection 20(5) • foreign non-business tax under subsections 20(11) and 20(12) • life insurance premiums deducted from property income • capital cost allowance claimed on certified films and videotapes • farming or fishing losses claimed by a non-active partner or a limited partner

Do not include: • expenses incurred to earn business income • repayment of shareholders' loans deducted under paragraph 20(1)(j)
• interest paid on money borrowed to: i) buy an income averaging annuity contract
ii) pay a premium under a registered retirement savings plan
iii) make a contribution to a registered pension plan
iv) make a contribution to a deferred profit-sharing plan

Other property income

Include: • amounts from insurance proceeds for the recapture of capital cost allowance (other than amounts already included on line 9) • home insulation or energy conversion grants under paragraph 12(1)(u) • payments received as an inducement or reimbursement • income from the appropriation of property to a shareholder • farming and fishing income reported by a non-active or a limited partner • other income from a trust • allowable capital losses included in partnership losses of other years after 1985 • amounts withdrawn from AgriInvest Fund 2 • CPP or QPP death benefit payments reported on your T1 return

Do not include: • income amounts that relate to business income • payments received from an income averaging annuity contract • payments received from an annuity contract bought under a deferred profit-sharing plan • shareholders' loans included in income under subsection 15(2)

Do not use this area

6813

Part 3 – Cumulative net investment loss (CNIL)

Total investment expenses claimed in 2018 (from line A in Part 1)	0 00	14	
Total investment expenses claimed in previous years (after 1987): Enter the amount from line 16 in Part 3 of Form T936 for 2017. If you did not complete Form T936 for 2017, see note 1 below	+ 0 00	15	
Cumulative investment expenses (total of lines 14 and 15)	= 0 00	▶	0 00 16
Total investment income reported in 2018 (from line B in Part 2)	1,606 08	17	
Total investment income reported in previous years (after 1987): Enter the amount from line 19 in Part 3 of Form T936 for 2017. If you did not complete Form T936 for 2017, see note 2 below	+ 1,425 32	18	
Cumulative investment income (total of lines 17 and 18)	= 3,031 40	▶	– 3,031 40 19
Cumulative net investment loss (CNIL) to December 31, 2018 (line 16 minus line 19; if negative, enter "0")	=		0 00 C

If you are claiming a capital gains deduction on your 2018 return, enter the amount from line C on line 28 of Form T657 for 2018.

Notes

1. To calculate your **total investment expenses from previous years**, complete Part 1 of Form T936 for each year from 1988 to 2017 in which you had investment expenses (do not complete line 7 for 1988 to 1991). Add the amounts from line A and enter the total on line 15 above.
2. To calculate your **total investment income from previous years**, complete Part 2 of Form T936 for each year from 1988 to 2017 in which you had investment income (do not complete line 13 for 1988 to 1991). Add the amounts from line B and enter the total on line 18 above.

Chart A

Enter the amount from line 199 of Schedule 3 (if negative, show it in brackets) If the amount on this line is zero, do not complete lines 4 to 13, and enter "0" on line 14	0 00	1
Amount from line 107 of Schedule 3	0 00	2
Amount from line 110 of Schedule 3	+ 0 00	3
Amount from line 124 of Schedule 3	+ 0 00	4
Add lines 2 to line 4 (if negative, show it in brackets)	= 0 00	5
If you reported an amount on line 192 of Schedule 3, enter the total of the amounts from lines C and D on Form T2017. Otherwise, enter the amount from line 5 on line 7.	+ 0 00	6
Line 5 plus line 6 (if negative, enter "0")	= 0 00	7
Enter 1/2 of line 7	– 0 00	8
Line 1 minus line 8 (if negative, enter "0"). If the amount on this line is zero, do not complete lines 10 to 13, and enter "0" on line 14. If the amount on this line includes an amount from a T3 slip, complete lines 10 to 12 below. Otherwise, enter "0" on line 13.	= 0 00	9
Enter the amount from box 21 of all 2018 T3 slips	5334 0 00	10
Enter the amount from box 30 of all 2018 T3 slips	– 0 00	11
Line 10 minus line 11	5365 = 0 00	12
Enter 1/2 of line 12	– 0 00	13
Additional investment income (line 9 minus line 13; if negative, enter "0")	= 0 00	14

See the privacy notice on your return.

Canada Revenue
AgencyAgence du revenu
du Canada**Protected B**
when completed**Designation of a Property as a Principal Residence
by an Individual (Other than a Personal Trust)**Tax year **2018**

Use this form to designate a property as a principal residence. You must also complete the "Principal residence designation" section of Schedule 3 for the year you are in one of the following situations:

- you disposed of, or were considered to have disposed of, your principal residence, or any part of it
- you granted someone an option to buy your principal residence, or any part of it

Note

If you were not a resident of Canada for the entire time you owned the designated property, call **1-800-959-8281**.

Your period of non-residence may reduce or eliminate the availability of the principal residence exemption.

For more information about designating a principal residence and what qualifies as a principal residence, see Income Tax Folio S1-F3-C2, Principal Residence, or the "Principal residence" chapter in Guide T4037, Capital Gains.

You can only designate one property as your principal residence for any specific year. However, where you sell a principal residence and buy another (or move to another property that you own) in the same year, the "plus one" rule in calculating the principal residence exemption amount will allow you to claim the principal residence exemption for both properties for that year even though you can only designate one property as your principal residence.

For dispositions that occurred after October 2, 2016, if you were a non-resident throughout the taxation year in which the property was purchased or acquired, the "plus 1" rule does **not** apply.

If you ticked box 1 at line 179 of Schedule 3, you only need to complete the first page of this form. You do not need to report any gain amount on Schedule 3 for this property.

If you are filing electronically, keep this form in case we ask to see it later. If you are filing a paper return, you **must** complete, **sign**, and attach this form to your return.

Description of property

Provide the information requested below for the property you disposed of in the tax year. Complete a separate form for each property you sold.

Address				Year of acquisition		Proceeds of disposition	
Street number, street name, and unit number if applicable							
582 Dolly Bird Lane							
Prov./Terr	Postal code	City	Country	9955		9954	
ON	L 5 W 1 G 7	Mississauga	CAN		2014		362,500 00

Designation

I, Kalra, Sonia, hereby designate the property described above to have been my principal residence for the
(print your name)

following **number of tax years ending after the acquisition date**:

- After 1981 4 1
- After 1971 and before 1982 + 0 2

Total number of years designated (line 1 **plus** line 2) **9956** = 4 3

For those years after 1981, I also confirm that neither I, nor my spouse or common-law partner (who was not separated and living apart from me throughout the year under a judicial separation or written separation agreement), nor any of my children (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence. For any tax year after 1981 for which I am designating the property and throughout which I was under 18 and unmarried or not in a common-law partnership, I also confirm that neither my mother, father, nor any of my brothers and sisters (who were under 18 and unmarried or not in a common-law partnership throughout the year) designated any other property as a principal residence.

For those years before 1982, I confirm that I have not designated any other property as my principal residence.

Note

If the property was designated as a principal residence for the purpose of filing Form T664 or T664(Seniors), you have to include those previously designated tax years as part of this principal residence designation.

Signature	Social insurance number	Date
	5 6 0 8 3 6 9 3 4	2019/11/19

Definitions

For the purpose of this form, the **acquisition date** is the date on which you acquired or last reacquired the property, or December 31, 1971, whichever is later. However, if you or your spouse or common-law partner filed Form T664 or T664(Seniors), you or your spouse or common-law partner are **not** considered to have disposed of and immediately reacquired the property as a result of that election.

The term **spouse** used throughout this form applies to a person to whom you are legally married. For 1993 to 2000, a spouse included a common-law spouse. For 2001 and future years, the reference to spouse is replaced with **spouse** or **common-law partner** as defined in the "Definitions" section in Guide T4037, Capital Gains.

Note

If you made an election to have your same-sex partner considered your common-law partner for 1998, 1999, and/or 2000, then, for those years, your common-law partner also can not designate a different housing unit as their principal residence.

Information needed to calculate the capital gain

If you ticked either box 2 or 3 at line 179 of Schedule 3, you must complete the remainder of this form that is applicable to your particular situation.

If you disposed of, or were considered to have disposed of, a property for which you or your spouse or common-law partner filed Form T664 or T664(Seniors), Election to Report a Capital Gain on Property Owned at the End of February 22, 1994, use this form to calculate the capital gain for the year if one of the following applies:

- the property was your principal residence for 1994
- you are designating the property in this form as your principal residence for any tax year

You may be entitled to a reduction as a result of the capital gains election. To calculate this reduction, use Form T2091(IND)-WS, Principal Residence Worksheet. To get this form, go to **canada.ca/get-cra-forms** or call **1-800-959-8281**.

Number of tax years for which the property is designated as a principal residence (from line 3 of first page) = 4 3

Number of tax years ending after the **acquisition date** in which you owned the property (jointly with another person or otherwise):

- After 1981 0 4
- After 1971 and before 1982 + 0 5

Total number of years owned (line 4 **plus** line 5) = 0 6

Proceeds of disposition or deemed disposition 7

Outlays and expenses related to the disposition 8

Adjusted cost base at the time of disposition (If you or your spouse or common-law partner filed Form T664 or T664(Seniors) for this property, do not take into consideration any increase to the adjusted cost base as a result of that election.) 9

Adjusted cost base on December 31, 1981 10

Fair market value on December 31, 1981 11

Adjustments to the cost base made after 1981 (for example, capital expenditures) 12

Calculation of the capital gain**Part 1**

Proceeds of disposition or deemed disposition (line 7) 13

Adjusted cost base at the time of disposition (line 9) 14

Outlays and expenses (line 8) + 15

Line 14 **plus** line 15 = 16

Capital gain before principal residence exemption (line 13 **minus** line 16) = 17

Amount from line 17 18

Line 3 **plus** 1 (one year is granted by law *) x 5 19

Multiply line 18 by line 19 = 20

Line 6 ÷ 0 21

Divide line 20 by line 21 = 22

Net capital gain from Part 1 (line 17 **minus** line 22; if negative, enter "0") = 23

Part 2

Complete Part 2 **only** if the property disposed of is one of two or more properties that qualify as principal residences a family member owned on December 31, 1981, and continuously thereafter until its disposition. You will find a definition of **family** in the "Principal residence" chapter in Guide T4037, Capital Gains. **In all other cases**, do not complete Part 2 and enter the amount from line 23 above on line 53 in Part 3 on the next page.

a) Pre-1982 gain – If you designated the property as a principal residence for all the years you owned it before 1982, do not complete lines 24 to 31 and enter "0" on line 32.

Fair market value on December 31, 1981 (line 11) 24

Adjusted cost base on December 31, 1981 (line 10) 25

Pre-1982 gain before principal residence exemption (line 24 **minus** line 25) = 26

Amount from line 26 27

Line 2 **plus** 1 (one year is granted by law *) x 0 28

Multiply line 27 by line 28 = 29

Line 5 ÷ 0 30

Divide line 29 by line 30 = 31

Pre-1982 gain (line 26 **minus** line 31; if negative, enter "0") = 32

* If you disposed of your principal residence after October 2, 2016, and were a non-resident throughout the year of acquisition of the property, you are not eligible to use the "plus 1" in this calculation.

Part 2 (Continued)

b) Post-1981 gain – If you designated the property as a principal residence for all the years you owned it after 1981, enter "0" on line 44 and complete area d) below.

Proceeds of disposition or deemed disposition (line 7) 33

Fair market value on December 31, 1981 (line 11). If the fair market value of the property on December 31, 1981, is more than the amount on line 33, enter "0" on line 44 and complete areas c) and d) below. 34

Adjustments made to the cost base after 1981 (line 12) + 35

Outlays and expenses (line 8) + 36

Add lines 34 to 36 = 37

Post-1981 gain before principal residence exemption (line 33 minus line 37) = 38

Amount from line 38 39

Line 1 x 0 40

Multiply line 39 by line 40 = 41

Line 4 ÷ 0 42

Divide line 41 by line 42 = 43

Post-1981 gain (line 38 minus line 43; if negative, enter "0") = 44

c) Post-1981 loss

Fair market value on December 31, 1981 (line 11) 45

Proceeds of disposition or deemed disposition (line 7) - 46

Post-1981 loss (line 45 minus line 46; if negative, enter "0") = 47

d) Net capital gain from Part 2

Pre-1982 gain, if any (line 32) 48

Post-1981 gain, if any (line 44) + 49

Line 48 **plus** line 49 = 50

Post-1981 loss, if any (line 47) - 51

Net capital gain from Part 2 (line 50 minus line 51; if negative, enter "0") = 52

Part 3

Total capital gain – If you completed Part 2, enter the amount from line 23 of Part 1 or line 52, **whichever is less**. Otherwise, enter the amount from line 23. 53

Complete Part 4 **only** if you or your spouse or common-law partner filed Form T664 or T664(Seniors) for this property. In all other cases, enter the amount from line 53 on line 158 of Schedule 3, Capital Gains (or Losses), for dispositions or deemed dispositions.

Part 4

Total capital gain before reduction (line 53) 54

Reduction as a result of the capital gains election (line 66 of Form T2091(IND)-WS) - 55

Capital gain (line 54 minus line 55; if negative, enter "0") = 56

Enter the amount from line 56 on line 158 of Schedule 3, Capital Gains (or Losses), for dispositions or deemed dispositions.

See the privacy notice on your return.

**Employee Overpayment of 2018 Employment Insurance Premiums**

Complete this form to calculate any overpayment of employment insurance (EI) premiums paid through **employment**.

To be refunded, the amount of the EI overpayment has to be more than \$1.

If you have **self-employment** and other eligible earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, complete Schedule 13, then complete this form.

Do not complete this form if you were a resident of Quebec on December 31, 2018, and you have to complete Schedule 10.

Calculating your employment insurance overpayment

Total EI insurable earnings (box 24 or, if blank, box 14 of your T4 slips) (read (a) below)		0.00	1
Total self-employment and other earnings eligible for the EI program for access to EI special benefits	+	0.00	2
Add lines 1 and 2.		= 0.00	3
(maximum \$51,700)			
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)			
Quebec residents (box 18 of your T4 slips)		10.52	4
Total premiums payable (enter the amount from line 9 of Schedule 13)	+	0.00	5
Add lines 4 and 5.		= 10.52	6
Line 3 minus \$2,000 (if negative, enter "0")		- 0.00	7
Line 6 minus line 7 (if negative, enter "0")		= 10.52	8
Total premiums deducted:			
Residents of other than Quebec (box 18 and box 55 of your T4 slips) (read (b) below)			
Quebec residents (box 18 of your T4 slips)		10.52	9
Required premium:			
Residents of other than Quebec (multiply line 1 by 1.66%)			
Quebec residents (multiply line 1 by 1.30%)			
Line 9 minus line 10 (if negative, enter "0")		- 0.00	10
		= 10.52	11
Enter the amount from line 8 or line 11, whichever is greater .	Employment insurance overpayment	10.52	12

Enter the amount from line 12 on **line 450** of your return only if it is more than \$1. However, if the amount on line 12 is greater than the amount on line 9, enter instead the amount from line 9 on line 450.

Enter the amount from line 7, 9, or 10, whichever is **least**, on **line 312** of Schedule 1 and, if it applies, on **line 5832** of Form 428. We may adjust your claim if there is an amount on line 2 and the amount on line 3 is less than \$2,033 (\$2,026 if you were a resident of Quebec).

- (a) If you have **no** self-employment earnings and your total EI insurable earnings on your T4 slips are **less than** \$2,000, enter "0". However, if you have self-employment earnings and have entered into an agreement with the Canada Employment Insurance Commission through Service Canada to participate in the EI program for access to EI special benefits, enter the total EI insurable earnings from your T4 slips.
- (b) If you received EI-exempt employment income as stated in box 28 of your T4 slip and there is an amount in box 55 of your T4 slip, do not claim the amount shown in box 55 of that slip on this line. In this case, contact Revenu Québec for a refund of your Provincial parental insurance plan (PPIP) premiums paid. However, if you are an employee who controls more than 40% of the voting shares of a corporation and you have entered into an agreement with the Canada Employment Insurance Commission through Service Canada in 2018 to participate in the EI program for access to EI special benefits, claim the amount shown in box 55 on this line.

2018 Slip Summary

NAME: Kalra, Sonia

SIN: 560836934

T4 Slips - Feuilles T4

Description	1	2	3	Total
			CREATIVE KIDS PLACE INC. Ontario	
Province of employment	Ontario	Ontario	Ontario	
Employment income	14	0.00	0.00	868.00
CPP contributions	16	0.00	0.00	24.70
EI premiums	18	0.00	0.00	10.52
EI insurable earnings	24	0.00	0.00	868.00
CPP/QPP pensionable earnings	26	0.00	0.00	868.00

T5 Slips - Feuilles T5

Description	1	Total
	TD MORTGAGE CORPORATIO	
% reported by taxpayer	100.0	
Currency	CAD	
Interest from Canadian sources	13	581.23

RRSPLimit

RRSP deduction limit

2019 RRSP deduction limit

2018 earned income from line 23 below	1,892	x 18%	340	A
Lesser of A or \$26,500			340	
Less: 2018 pension adjustment			0	
2019 past service pension adjustment			0	
Plus: 2019 pension adjustment reversal from T10 slip			0	
Subtotal			340	
2018 RRSP deduction limit		3,535		
Less: 2018 RRSP and SPP deduction		0		
Contributions to foreign retirement plan (RC267/RC268/RC269)		0		
Unused RRSP deduction room		3,535	3,535	
2019 RRSP deduction limit			3,875	
Less: RRSP contributions you made but did not deduct on your 2018 return			0	
Additional RRSP contributions you can make and deduct on your 2019 return			3,875	

2018 earned income

The line numbers in brackets below refer to the numbers on your 2018 return where you reported your income.

Employment earnings (lines 101 and 104)		868	1		
Annual union, professional, or like dues (line 212) that relate to your employment earnings	0	2			
Employment expenses (line 229) that relate to your employment earnings	+	0	3		
Add lines 2 and 3	=	0			
Line 1 minus line 4 (if negative, enter '0')		-	0	4	
	=	868			868 5
Net income from a business you carried on alone or as an active partner (lines 135 to 143)				+	0 6
Disability payments you received from the Canada or Quebec Pension Plan (line 152)				+	0 7
Royalties for a work or invention of which you were the author or inventor (line 104)				+	0 8
Net rental income from real property (line 126)				+	1,024 9
Support payments that you include in income for the year (line 128)				+	0 10
Net research grants you received (line 104)				+	0 11
Employee profit-sharing plan allocation (line 104)				+	0 12
Unemployment benefit plan payments (line 104)				+	0 13
Income contributed to an amateur athlete trust in 2018				+	0 14
Other income				+	0 15
Add lines 5 to 15				=	1,892 16
Current-year loss from a business you carried on alone or as an active partner (lines 135 to 143)				+	0 17
Amount included at line 6 above that represents the taxable portion of gains on the disposition of eligible capital property				+	0 18
Current-year rental loss from real property (line 126)				+	0 19
Support payments that you deduct for the year (line 220)				+	0 20
Other deductions				+	0 21
Add lines 17 to 21				=	0 22
Earned income - Pre-bankruptcy				+	0 23
2018 earned income (line 16 minus line 22 plus line 23)				=	1,892 24

Summary of Rental Income

Page 1 of 1

T1 Summary

2018 Tax Return Summary

Taxpayer personal information		Spousal information	
SIN	560 836 934	SIN	560 815 623
Name	Kalra, Sonia	Name	Kalra, Jasbir
Care of		Birthdate	1973-01-31
Street address	6077 Carradine Crt		
P.O. Box, R.R.			
City	Mississauga		
Province	ON		
Postal code	L4W 2C2		
Home phone	(416) 704-2301		
Birthdate	1979-09-02		
Marital status	Married		

Filing

Province of residence on 2018/12/31 ☐ Ontario ☒ Yes ☐ No
 EFILE this return? ☒ Yes ☐ No
 Is return discounted? ☐ Yes ☒ No
 Use preparer address for: Nothing

Total income

Employment income (box 14 on all T4 slips)	101	868	00
Interest and other investment income (Attach Schedule 4)	121	581	23
Rental income	Gross 160	10,000	00
	Net 126	1,024	85
Total income	150	2,474	08

Net income

Net income 236 2,474 08

Taxable income

Taxable income 260 2,474 08

Non-refundable tax credits

Basic personal amount	claim \$11,809 300	11,809	00
Canada employment amount (see the guide)	(maximum \$1,195) 363	868	00
Add lines 1 to 26	335	12,677	00
Multiply the amount on line 26 by 15%		= 338	1,901 55
Total federal non-refundable tax credits: 27 and 28.	350		1,901 55

Refund or Balance owing

	Total payable 435	0	00
Canada Pension Plan overpayment (enter your excess contributions)	448	24	70
Employment Insurance overpayment (enter your excess contributions)	450	10	52
Total credits 482	35	22	
Total payable minus total credits		(35)	22
Refund 484		35	22

2019 Estimated

RRSP contribution limit 3,875 00